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no. 31

GOVT PUBNS



FINANCIAL STATISTICS **CANADIAN MUNICIPAL GOVERNMENTS**

1950 ISSUE
THIRTY-FIRST YEAR OF PUBLICATION

Compiled and Issued by
THE CITIZENS RESEARCH INSTITUTE OF CANADA
TORONTO, CANADA



- Correction -

On the basis of information received from the city of Halifax for the year ending Dec. 31, 1949 we submit the following changes to the figures shown in the 1950 Red Book.

City of Halifax
year ended Dec. 31, 1949

page 11 - "Other Bank Loans, Treasury Notes, Overdrafts etc."-delete \$ 2,986,091. While this figure represents the amount of the Bank Overdraft on current account, by means of entries between current and capital account this debt is included in the Capital Unfunded Debt of \$ 3,690,979.

page 11 - "Total Sinking Funds on Hand"-delete \$ 8,641,585. insert \$ 8,174,732. Sinking Funds on hand amounted to \$ 8,964,064 which includes a surplus over requirements of \$ 789,332 leaving \$ 8,174,732. Figure of \$ 8,641,585 shown in 1950 Red Book was the total \$ 8,964,064 less "Appreciation of Investments" \$ 322,479.

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(Pages 28-33,
50-55 were
never printed).

Compiled and Issued by
THE CITIZENS RESEARCH INSTITUTE OF CANADA
TORONTO, CANADA



FINANCIAL STATISTICS
CANADIAN MUNICIPAL GOVERNMENTS

1920 ISSUE
ANNUAL REPORT OF THE COMMISSIONER

THE CHIEF OF THE BUREAU OF STATISTICS
OTTAWA, CANADA

FINANCIAL STATISTICS CANADIAN MUNICIPAL GOVERNMENTS

THIRTY-FIRST YEAR OF PUBLICATION - 1950 ISSUE

FOREWORD

The Institute presents herewith the Thirty-first Issue of *Financial Statistics — Canadian Municipal Governments*. The aim has been to provide figures that are comparable with those given in previous issues of the "Red Book" and that permit comparison between individual municipalities.

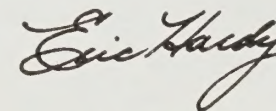
The publication is issued in loose-leaf form and when completed will give statistics for all urban municipalities with a population over 400 with the exception of those in the Province of Quebec. Due to the difficulty in gathering some of the required information, complete coverage can only be provided for the larger cities in this Province. Other statistics on Quebec municipalities in the Institute's files will be given out on request. Because of the rapid growth of many municipalities surrounding larger centres and increasing interest in the metropolitan problem, several suburban municipalities are included in this issue in addition to the ones covered in former years. Statistics for counties in Ontario and the Maritimes as well as for some rural municipalities in Western Canada are also given. Many of the statistics given in this publication have already gone out to subscribers in mimeographed form. This rush-release service has been developed to provide subscribers with statistics for the larger municipalities as the information is received and analyzed in advance of publication of the "Red Book." In addition, subscribers are invited to write to the office of the Institute for the latest information in the Institute

files. Toronto subscribers may make inquiries by telephone by calling RAndolph 5444.

The Institute wishes to point out again, that the "standards" given with the statistics are not infallible guides in determining the financial strength or weakness of a municipality. They should be used merely as "indications" of the desirability of more detailed enquiry before arriving at final conclusions. As real property assessments have not followed the short-term swings of the price level, the standards have not been adjusted to such changes. The standards, formulated and still used by Mr. W. L. McKinnon, were adopted by the Institute in 1919 for the purpose of this publication and are still found to be realistic and useful. Obviously, some municipalities may exceed the "standards" considerably and still be perfectly sound, and of course all the factors affecting the financial capacity of the municipality under examination must be kept in mind, including the changes in the price level. It is not so much where a municipality is financially, as in what direction it is going.

The Institute wishes to express its appreciation of the excellent co-operation received from municipal treasurers and clerks, school treasurers and the provincial governmental departments concerned with municipal and school statistics in the supplying of these data. It also wishes to thank its subscribers for their continued support.

CITIZENS RESEARCH INSTITUTE OF CANADA



Director

24 Isabella Street
TORONTO, Ontario

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ACKNOWLEDGMENT.—The Institute in 1919 adopted, for the purpose of this publication, the standards of per capita assessment and per capita debt which were, and still are, used by Mr. W. L. McKinnon.

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*Under Montreal Metropolitan Commission.

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¹Previously Priceville Village.

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*Under Montreal Metropolitan Commission.

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	DOMINION CENSUS		CITY'S REPORT		AMOUNT \$	PER CAPITA	AMOUNT	PER CAPITA	AMOUNT	PER CAPITA	AMOUNT	% OF 1949 LEVY	AMOUNT	PER CAPITA	% 1949 LEVY UNPAID	AMOUNT	PER CAPITA	AMOUNT	PER CAPITA	
	1931	1941																		1949
BRITISH COLUMBIA (Cities)																				
1) New Westminster.....	17,524	21,967	34,500	6.9	\$ ²	\$	11,005,108 †	319	1,097,864	31.82	1,098,358	100.0	46,885	1.36	4.3	\$ ^{65,645} 7	1.90	\$ ⁸	1.95	(1
2) North Vancouver.....	8,510	8,914	13,500	4.9	²		12,495,585 †	926	469,624	34.79	469,833	100.0	45,049	3.34	9.6	54,218 ¹⁸	4.02	269,326 ¹⁹	19.95	(2
3) Trail.....	7,573	9,392	11,500	1.3	857,212	74.54	4,493,041 †	391	262,406	22.82	263,019	100.2	16,743	1.46	6.4	21,495	1.87	31	.27	(3
4) Vancouver.....	246,593	275,353	385,500	44.0	47,698,788	107.65	272,117,565 †	706	15,360,852	39.85	15,212,555	99.0	884,329	2.29	5.8	²²		²²		(4
5) Victoria.....	39,082	44,068	61,400	7.2	²		42,821,763 † ²⁰	697	2,406,693	39.20	2,372,256	98.6	150,929	2.46	6.3	184,241	3.00	773,918	12.60	(5
6) Burnaby District.....	25,564	30,328	52,000	38.7	²		22,251,560 †	428	1,369,042	26.33	1,368,217	99.9	128,852	2.48	9.4	207,562	3.99	²¹		(6
7) Saanich District.....	12,968	20,535	26,500 ¹	56.7	463,661	17.83	13,452,378 †	508	626,218	23.63	621,619	99.3	50,186	1.89	8.0	60,889	2.30	19,488 ¹⁷	.74	(7
ALBERTA (Cities)																				
8) Calgary.....	83,716	88,904	110,000	40.0	12,388,169	112.62	74,258,555 †	675	5,178,395 ³	47.08	5,146,795	99.4	243,280	2.21	4.7	275,834	2.51	592,675	5.39	(8
9) Edmonton.....	79,179	93,817	137,469	42.1	20,688,204	150.49	100,367,870	730	6,028,307	43.85	6,020,189	99.9	366,735	2.67	6.1	537,185	3.91	631,366 ⁴	4.59	(9
10) Lethbridge.....	13,489	14,612	20,000	10.0	2,224,549	111.23	17,291,875	865	950,891	47.54	916,635	96.4	82,875	4.14	8.7	111,594 ⁵	5.58	85,660 ⁶	4.28	(10
11) Medicine Hat.....	10,300	10,571	14,000 ⁹	17.0	²		11,004,575	786	488,666	34.90	491,240	100.5	33,414	2.39	6.8	¹⁰		¹⁰		(11
SASKATCHEWAN (Cities)																				
12) Moose Jaw.....	21,999	20,753	23,936	15.2	²		18,227,895 ¹¹	761	1,157,964	48.38	1,138,895	98.4	57,704	2.41	5.0	¹²		¹²		(12
13) Prince Albert.....	9,905	12,508	17,000	13.2	1,095,573	64.45	9,149,205	538	558,290	32.84	553,070	99.1	55,644	3.27	9.9	¹³		¹³		(13
14) Regina.....	53,209	58,245	60,246 ¹⁴	14.0	4,854,430	80.58	44,706,950	742	2,834,757	47.05	2,820,762	99.5	159,558	2.65	5.6	198,274 ¹⁵	3.29	525,303 ¹⁵	8.72	(14
15) Saskatoon.....	43,291	43,007	46,028 ¹⁴	17.0	5,554,375	120.67	37,411,502	813	2,104,628	45.72	2,059,598	97.9	228,660	4.97	10.9	¹⁶		¹⁶		(15
MANITOBA (Cities)																				
16) Brandon.....	17,082	17,383	20,045	9.0	²		11,785,690 ²³	588	686,957	34.27	645,263	93.9	106,294	5.30	15.5	72,178 ²⁴	3.60	9,955	.50	(16
17) St. Boniface.....	16,305	18,157	25,200	17.6	²		17,676,564 ²³	701	831,502	33.00	803,349	96.6	47,628	1.89	5.7	81,830	3.25	10,284	.41	(17
18) Winnipeg.....	218,785	221,960	234,561	23.9	9,217,309	39.29	248,840,765 ²⁵	1,061	13,507,168	57.58	12,762,284	94.5	620,590	2.65	4.6	²⁶		²⁶		(18

(a) STANDARD ASSESSMENT, MUNICIPALITIES 10,000 OR OVER, \$1,000 PER CAPITA

† Includes value of improvements at amount actually taxed.

¶ Any amounts borrowed in anticipation of debenture issues are additional to these figures. See fifth to last column of next page.

(1) Estimate.

(2) No breakdown available.

(3) Excludes discounts.

(4) After deducting reserve of \$1,955,406.

(5) After deducting reserve of \$654.

(6) After deducting reserve of \$159,150.

(7) After deducting reserve of \$4,000.

(8) \$240,006 covered by reserve of \$304,428.

(9) 1948 estimate.

(10) Combined reserve of \$1,422,468 against tax arrears of \$389,925 and tax sale and caveated properties of \$1,128,114.

(11) Includes \$2,282,505 business assessment.

(12) Reserve of \$2,111,390 held against tax arrears of \$80,528 and tax sale lands and certificates of \$2,073,776.

(13) Combined reserve of \$603,332 against tax arrears of \$126,078 and tax sale lands and certificates of \$597,898.

(14) 1946 census.

(15) Fully covered by reserve.

(16) Combined reserve of \$1,727,417 held against tax arrears of \$328,734 and tax title property of \$897,294.

(17) Fully covered by reserve.

(18) After deducting reserve of \$3,975.

(19) After deducting reserve of \$268,126.

(20) Excludes \$1,495,600, on which a flat tax of \$34,000 is levied.

(21) \$1,077,577 with reserve of \$1,284,681.

(22) Combined reserve of \$943,275 against tax arrears of \$1,356,821 and tax sale lands of \$1,474,901.

(23) Includes business assessment.

(24) After deducting reserve of \$90,544.

(25) Excluding \$49,373,130 business assessment on rental value.

(26) Tax arrears and tax title certificates of \$2,112,361, fully covered by reserve. Includes \$1,290,405 railway taxes in dispute and/or subject to adjustment.

CITIZENS RESEARCH INSTITUTE OF CANADA
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(Information from official and other reliable sources, but not guaranteed)

MUNICIPALITY		GROSS DEBENTURE DEBT (WITH DETAILS FOR SCHOOLS AND LOCAL IMPROVEMENTS) (FOR PUBLIC UTILITIES SEE FOLLOWING PAGE)					TOTAL SINKING FUNDS ON HAND (INCLUDING SEPARATE SCHOOLS, IF ANY)		NET TOTAL DEBENTURE DEBT (TOTAL GROSS DEBT LESS SINKING FUNDS)		FLOATING DEBT		LOCAL IMPROVE- MENTS SINKING FUND (OWNER'S SHARE ONLY)	SEPARATE SCHOOLS SINKING FUND	CURRENT OPERATING SURPLUS OR DEFICIT	
		SCHOOLS			LOCAL IMPROVEMENTS (OWNER'S SHARE)	TOTAL GROSS DEBENTURE DEBT (a)										
		OTHER THAN SEPARATE	SEPARATE	COMBINED PER CAPITA												
											AMOUNT	AMOUNT				AMOUNT
BRITISH COLUMBIA (Cities)																
1)	New Westminster	\$ 991,508	\$	\$ 28.74	\$ 344,595	\$ 5,862,570 ¹⁴	\$ 169.92	\$ 594,986 ⁴	\$ 17.24	\$ 5,267,584	\$ 152.68	\$	\$ 24,000	\$	\$	\$ 176,664 S (1)
2)	North Vancouver	17		....		2,200,420	162.99			2,200,420	162.99	.....		.....	.....	12,064 D (2)
3)	Trail	574,011		49.91	69,472 ¹⁸	1,213,455 ¹⁹	105.52	227,073 ²⁰	19.74	986,382	85.78	.....	17,811	58,085 ¹⁸	.....	6,529 S (3)
4)	Vancouver	13,935,206		36.15	3,743,396	83,838,582 ²³	217.48	29,112,712 ²⁴	75.52	54,725,870	141.96	.....	.....	1,023,749	.....	402,824 S (4)
5)	Victoria	1,231,000		20.05		12,854,000 ²¹	209.35			12,854,000	209.35	.....	.....	.....	.....	313,591 S (5)
6)	Burnaby District	272,000 ²²		5.23		2,580,056	49.62	41,321	.79	2,538,735	48.82	.....	59,952	.....	.....	16,714 S (6)
7)	Saanich District	268,500		10.13		1,203,850 ¹⁵	45.43	275,771 ¹⁶	10.41	928,079	35.02	.....	6,514	.....	.....	3,217 S (7)
ALBERTA (Cities)																
8)	Calgary	2,580,100	230,000	25.55	1,328,001	17,414,894	158.32	.....	.....	17,414,894	158.32	389,788 ¹	381,041 ²	.....	.....	21,699 S (8)
9)	Edmonton	5,674,000	793,000	47.04	1,685,417	28,155,112 ³	204.81	.....	.....	28,155,112	204.81	.....	1,188,254 ³¹	.....	.....	1,053 S (9)
10)	Lethbridge	779,917	159,100	46.95	299,680	2,791,098 ⁵	139.55	251,421	12.57	2,539,677	126.98	.....	.....	60,760	.....	121,395 S (10)
11)	Medicine Hat			....	146,096	2,025,796	144.70	883,868 ⁶	63.13	1,141,929	81.57	.....	.....	119,826	.....	48,730 S (11)
SASKATCHEWAN (Cities)																
12)	Moose Jaw	212,367	?	8.87	.....	640,204	26.74	389,730 ⁷	16.28	250,474	10.46	.....	.....	.....	.....	17,137 S ⁸ (12)
13)	Prince Albert	181,634 ⁹	9,328	11.23	27,818	1,771,093	104.18	412,336	24.25	1,358,757	79.93	35,000	16,515	.....	3,908	7,416 S (13)
14)	Regina	2,027,000	190,000	36.80	323,411	11,688,771 ¹⁰	194.01	4,653,006 ¹¹	77.23	7,035,765	116.78	.....	.....	140,090	.....	198,800 S ¹² (14)
15)	Saskatoon	1,257,750	103,052	29.56	1,292,635	9,065,541	196.95	3,128,610	67.97	5,936,931 ¹³	128.98	.....	115,845	379,675	.....	73,158 S (15)
MANITOBA (Cities)																
16)	Brandon	235,360		11.74	.....	575,235	28.70	.....	.....	575,235	28.70	.....	54,708	.....	.....	25,874 S (16)
17)	St. Boniface				.....	3,340,997 ²⁵	132.58	.....	.....	3,340,997	132.58	.....	.....	.....	.....	10,157 D (17)
18)	Winnipeg	4,300,000 ²⁹		18.33	2,796,350	39,646,763 ²⁶	169.02	18,424,254 ³⁰	78.55	21,222,509	90.47	1,719,056 ²⁷	3,844,788 ²⁷	.....	.....	481,574 S ²⁸ (18)

(a) STANDARD DEBENTURE DEBT, MUNICIPALITIES 10,000 OR OVER, \$200 PER CAPITA

- (S) Surplus. (D) Deficit.
- (1) Province of Alberta treasury bills on capital account.
- (2) Province of Alberta treasury bills on current account.
- (3) Excludes \$708,254 Province of Alberta treasury bills and \$882,195 due 1950-67 to Province of Alberta re Provincial-City housing project.
- (4) Excluding surplus of \$161,593 over actuarial requirements.
- (5) Includes \$698,847 issued but unsold.
- (6) Excluding surplus of \$27,521 over actuarial requirements.
- (7) Debt retirement fund.
- (8) After providing capital expenditures of \$152,397 from revenue.
- (9) Includes debentures issued for collegiate extension of \$129,678, but excludes collegiate portion of refunding issue.

- (10) Excludes debentures authorized and unsold of \$1,180,000.
- (11) Not including surplus of \$874,804 for city and \$131,065 for public schools, over actuarial requirements.
- (12) Includes utilities surplus of \$912,550.
- (13) Excluding surplus of \$844,580 over actuarial requirements.
- (14) See footnote 11, page 3.
- (15) In addition, debentures approved but not issued of \$235,500 for schools and \$44,000 for street lighting. Excludes contingent liability shared equally with City of Victoria re Board of Cemetery Trustees of Greater Victoria. Debentures guaranteed total \$103,000, against which sinking funds of \$85,158 are held.
- (16) Excludes surplus of \$13,751 over actuarial requirements.

(b) AND NOT INCLUDED IN TOTAL DEBENTURE DEBT ABOVE

- (17) Debt consolidated. Depreciated asset value of schools, \$300,801.
- (18) Total for local improvements.
- (19) Includes \$43,000 unsold.
- (20) Excludes surplus of \$81,440 over actuarial requirements.
- (21) Excludes \$1,779,000 unsold debentures, of which \$350,000 have not been issued. Excludes contingent liability re Greater Victoria Board of Cemetery Trustees of \$53,000.
- (22) Excludes school portion of refunding issue.
- (23) Includes \$2,724,963 with sinking funds of \$1,804,626, upon which interest and sinking fund installments are payable to the City by the Greater Vancouver Water District. Excludes net debt of G.V.W.D. of \$12,950,536. Does not include net debt of Vancouver and District Joint Sewerage and Drainage Board of \$4,078,609. Includes \$6,200,000 debentures issued for funding sinking fund shortage.

- (24) Actuarial requirements. After \$6,200,000 debentures issued to fund shortage, sinking fund has a surplus of \$486,821.
- (25) Debt consolidated. Excludes net debt of Greater Winnipeg Water District, of which St. Boniface's share is estimated at \$366,390.
- (26) Not including net debenture debt of Greater Winnipeg Water District, which was \$7,056,130 at December 31, 1949, of which Winnipeg's share was estimated at \$6,145,889. Does not include \$900,000 guaranteed by City (General Hospital).
- (27) Bank loans, against which are sinking funds of \$2,408,884 and "revenue account on hand" of \$3,991,291.
- (28) Includes Hydro and water surplus.
- (29) Not including \$60,000 issued by school district, for which there are sinking funds of \$58,269.
- (30) Includes unallocated surplus of \$260,490.
- (31) Bank loan and overdraft.

CITIZENS RESEARCH INSTITUTE OF CANADA
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(Information from official and other reliable sources, but not guaranteed)

MUNICIPALITY	PUBLIC UTILITIES GROSS DEBENTURE DEBT						SINKING FUNDS PUBLIC UTILITIES	PUBLIC UTILITIES NET DEBENTURE DEBT (P.U. DEBT LESS P.U. SINKING FUNDS)		RESULTS FOR THE YEAR ¶ (AFTER DEDUCTION OF OPERATION, DEPRECIATION, DEBT RETIREMENT AND INTEREST CHARGES)				
	WATERWORKS	ELECTRIC LIGHT AND POWER	STREET RAILWAY	HOUSING §	OTHERS	GROSS TOTAL		AMOUNT	PER CAPITA	WATERWORKS	ELECTRIC LIGHT AND POWER	STREET RAILWAY	OTHERS	
						AMOUNT								PER CAPITA
BRITISH COLUMBIA (Cities)														
1) New Westminster.....	\$ 916,682 ¹¹	\$ 197,240			\$ 78,500 ^a	\$ 1,192,422	\$ 34.56	\$ 6	\$ 7	\$ 91,925 S	\$ 360,962 S			(1
2) North Vancouver.....	7				^f 7	7		7		43,728 S			15,716 D ⁸	(2
3) Trail.....	143,346					143,346	12.46	14,176	129,170	51,176 S				(3
4) Vancouver.....	11,886,405 ¹⁵					11,886,405 ¹⁵	30.83	4,859,323	7,027,082	388,558 S				(4
5) Victoria.....	387,000 ⁹					387,000 ⁹	6.30		387,000	210,105 S				(5
6) Burnaby District.....	¹⁰					¹⁰			¹⁰	11,507 S				(6
7) Saanich District.....	659,150					659,150	24.87	194,732	464,418	31,051 S				(7
ALBERTA (Cities)														
8) Calgary.....	2,102,591	34,134	2,890,000			5,026,725	45.70		5,026,725	187,701 S	436,942 S	60,598 S		(8
9) Edmonton.....	1,464,022	2,433,710 ¹	1,328,641		2,240,533 ^t	7,466,908	54.32		7,466,908					(9
10) Lethbridge.....	150,938	163,934	2,732			317,603	15.88	2,476	315,127	43,455 S	213,898 S	27,518 D		(10
11) Medicine Hat.....	90,000	507,000			277,000 ^g	874,000	62.43	83,146	790,854	22,795 S	69,238 S ²		105,576 S ^g	(11
SASKATCHEWAN (Cities)														
12) Moose Jaw.....	¹⁰					¹⁰				37,023 S				(12
13) Prince Albert.....	330,679 ³					330,679	19.45	67,495	263,184	58,182 S				(13
14) Regina.....	1,786,035 ⁴	153,659	1,150,000			3,089,694	51.28	908,359	2,181,335	79,705 S	913,928 S	81,083 D		(14
15) Saskatoon.....	599,710 ⁵	182,200	101,404			883,314	19.19	500,758	382,556	103,252 S	737,246 S	7,342 S		(15
MANITOBA (Cities)														
16) Brandon.....	¹⁰					¹⁰			¹⁰	15,930 S				(16
17) St. Boniface.....	¹⁰					¹⁰			¹⁰	133,154 S				(17
18) Winnipeg.....	1,964,797 ¹⁴	18,195,000			2,487,706 ¹³	22,647,503 ¹⁴	96.55	10,642,303	12,005,200	382,909 S	1,200,174 S		14,067 S ¹²	(18

§ USUALLY IN THE NATURE OF A CONTINGENT LIABILITY SECURED BY MORTGAGES

- (S) Surplus. (D) Deficit.
 (a) Arena. (f) Ferries.
 (g) Natural gas. (t) Telephones.
 (1) Includes \$1,644,480, power, water supply and purification plant.
 (2) Includes \$7,087 Redcliff surplus.

- (3) Includes owners' share of \$35,908.
 (4) Includes property share of water mains local improvement with sinking fund of \$203,182.
 (5) Includes \$164,676 waterworks share of local improvements, with sinking funds of \$105,531.
 (6) Breakdown not available.

¶ AS REPORTED BY THE MUNICIPALITY

- (7) Debt consolidated. Depreciated asset value of water distribution system, \$422,676; ferry, \$164,564.
 (8) Before deducting charges.
 (9) Excludes waterworks portion of refunding issue.
 (10) Debt consolidated.
 (11) Includes \$727,610, with sinking funds of \$531,412, upon which interest and sinking fund instalments are payable by the Greater Vancouver Water District.
 (12) Steam heat.
 (13) Made up of \$1,147,706 sewage disposal (Winnipeg's share of debt of Greater Winnipeg Sanitary District); \$940,000 steam heating system; \$400,000 sundry.
 (14) Not including debt of Greater Winnipeg Water District. See footnote 26, page 2.
 (15) See footnote 23, page 2.

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(Information from official and other reliable sources, but not guaranteed)

MUNICIPALITY	POPULATION			AS- SESSED AREA IN SQUARE MILES	GENERAL NET DEBT (NET TOTAL DEBT LESS NET PUBLIC UTILITIES DEBT)		ASSESSED VALUE FOR TAXATION (a)		TAXES LEVIED 1949		TAXES COLLECTED 1949		1949 TAX LEVY UNPAID AT DECEMBER 31, 1949			ACCUMULATED TAX ARREARS (INCL. 1949 TAXES UNPAID) (AFTER DEDUCTING RESERVE, IF ANY)		TAX SALE LANDS OR CERTIFICATES HELD BY MUNICIPALITY (AFTER DEDUCTING RESERVE, IF ANY)		
	DOMINION CENSUS		CITY'S REPORT		AMOUNT \$	PER CAPITA	AMOUNT	PER CAPITA	AMOUNT	PER CAPITA	AMOUNT	% OF 1949 LEVY	AMOUNT	PER CAPITA	% 1949 LEVY UNPAID	AMOUNT	PER CAPITA	AMOUNT	PER CAPITA	
	1931	1941	1949																	
ONTARIO (Cities)																				
1) Barrie (T.).....	7,776	9,725	12,764	1	\$ 470,433	\$ 36.86	\$ 6,760,716	\$ 530	\$ 420,113	\$ 32.91	\$ 410,624	97.7	\$ 31,669	\$ 2.48	7.5	\$ 40,111	\$ 3.14	\$ 234	\$.02	
2) Belleville.....	13,790	15,710	18,274	2.9	1,185,849	64.89	14,525,281	795	726,031	39.73	712,245	98.1	54,473	2.97	7.5	68,704	2	3.76	1,274	.07
3) Brantford.....	30,107	31,948	37,113	2.7	1,302,337	35.09	33,855,160	912	1,783,297	48.05	1,771,733	99.4	51,457	1.39	2.9	70,131	8	1.89	32,719	.88
4) Brockville (S.T.).....	9,736	11,342	11,949	2.0	643,801	53.88	7,819,350	654	454,608	38.05	455,113	100.1	23,815	1.99	5.2	19,072	32	1.60	1	.....
5) Chatham.....	14,569	17,369	20,709	3.1	1,045,912	50.50	19,929,603	962	1,016,223	49.07	1,013,678	99.7	51,991	2.51	5.1	57,748	4	2.79	.....	.....
6) Cornwall.....	11,126	14,117	17,346	1.2	1,403,315	80.90	13,732,560	792	644,759	37.17	623,479	96.7	72,318	4.17	11.2	97,373	5	5.61	.....	.....
7) Eastview.....	6,686	7,966	12,077	.....	1,364,397	112.97	2,938,839	243	297,616	24.64	295,151	99.2	17,768	1.47	6.0	19,875	6	1.64	3,969	.33
8) Forest Hill (V.).....	5,207	11,757	15,978	1.0	3,257,026	203.84	17,542,818	1,098	1,195,379	74.81	1,191,518	99.7	32,226	2.02	2.7	9,492	7	.59	235	.01
9) Fort William.....	26,277	30,585	33,592	1	4,492,876	133.75	32,556,761	969	1,729,044	51.47	1,720,123	99.5	57,522	1.71	3.3	70,986	8	2.11	1	9
10) Galt.....	14,006	15,346	18,089	1.7	615,502	34.02	13,493,955	746	683,841	37.80	695,360	101.7	15,414	.85	2.3	12,108	10	.67	4,850	.27
11) Guelph.....	21,075	23,273	26,588	3.7	519,431	19.54	17,254,370	649	1,057,740	39.78	1,049,535	99.2	44,747	1.68	4.2	26,037	19	.98	4,071	.15
12) Hamilton.....	155,547	166,337	191,720	1	8,942,750	46.64	200,179,812	1,044	9,384,601	48.94	9,373,779	99.9	36,000	.19	.4	42,775		.22	79,334	18
13) Kingston.....	23,439	30,126	31,601	1	1,927,877	61.01	24,665,510	781	1,379,903	43.67	1,384,840	100.4	42,507	1.35	3.1	49,097	11	1.55	5,125	.16
14) Kitchener.....	30,793	35,657	42,042	1	4,454,697	105.96	39,001,414	928	2,144,146	51.00	2,127,881	99.2	51,777	1.23	2.4	69,066	8	1.64	157	.04
15) Leaside (T.).....	1,005	6,183	14,807	1.7	2,867,646	193.67	11,031,364	745	964,516	65.14	961,037	99.6	25,095	1.69	2.6	28,968		1.96	.....	.....
16) London.....	75,148	78,264	90,473	1	806,346	8.91	104,881,122	1,159	5,262,690	58.17	5,229,813	99.4	165,027	1.82	3.1	203,209	12	2.25	41,817	13
17) Niagara Falls.....	19,046	20,589	22,010	2.0	1,216,015	55.25	21,389,691	972	1,014,618	46.10	1,007,328	99.3	53,725	2.44	5.3	38,116	17	17.32	14,797	.67
18) North Bay.....	15,528	15,599	18,166	1	732,867	40.34	11,943,029	657	660,445	36.36	657,253	99.5	22,791	1.25	3.4	40,343	8	2.22	60,805	3
19) Orillia (T.).....	8,183	9,798	11,850	2.7	1,295,667	109.34	6,232,513	526	379,550	32.03	366,063	96.4	30,532	2.58	8.0	30,296	28	2.56	1,405	8
20) Oshawa.....	23,439	26,813	28,552	4.1	1,180,678	41.35	33,251,265	1,165	1,224,379	42.88	1,223,921	99.9	9,066	.32	.7	9,833	8	3.44	75,290	2
21) Ottawa.....	126,872	154,951	188,665	4.3	7,551,766	40.03	184,902,065	980	8,824,626	46.77	8,799,622	99.7	216,550	1.15	2.5	321,835	8	1.71	18,556	.10
22) Owen Sound.....	12,839	14,002	16,754	4.0	574,263	34.28	14,997,120	895	781,879	46.67	775,633	99.2	18,279	1.09	2.3	4,750	16	.28	7,327	.44
23) Pembroke (T.).....	9,368	11,159	12,871	11.3	218,088	16.94	5,779,793	449	421,675	32.76	414,706	98.3	31,640	2.46	7.5	30,486	20	2.37	1,186	.09
24) Peterborough.....	22,327	25,350	35,565	1	3,170,064	89.13	35,030,175	985	1,650,041	46.40	1,624,734	98.4	58,909	1.66	3.6	61,050	14	1.72	4,643	.13
25) Port Arthur.....	19,818	24,426	30,923	9.1	1,849,998	59.83	34,989,782	1,132	1,539,105	49.77	1,509,626	98.1	90,329	2.92	5.9	100,458	34	3.25	226,572	35
26) St. Catharines.....	24,754	30,275	37,249	5.6	2,231,748	59.91	36,859,724	990	1,917,293	51.47	1,902,786	99.2	94,901	2.55	4.9	63,912	33	1.72	.....	.....
27) St. Thomas.....	15,430	17,132	19,649	2.9	743,640	37.85	17,714,277	902	855,488	43.54	861,584	100.7	30,114	1.53	3.6	6,263	21	.32	.....	.....
28) Sandwich East (Twp.).....	5,542	8,571	14,255	1	.....	.....	6,098,775	428	248,105	17.40	253,576	102.2	33,204	2.33	13.4	1	26	.....	.....	1
29) Sarnia.....	18,191	18,734	23,449	1	1,331,011	56.76	20,879,480	890	1,069,345	45.60	1,059,010	99.0	47,461	2.02	4.4	68,520		2.92	14,568	8
30) Sault Ste. Marie.....	23,082	25,794	30,650	7.2	2,599,300	84.81	28,309,180	924	1,543,799	50.37	1,530,097	99.1	100,716	3.29	6.5	157,153	8	5.13	56,826	8
31) Stratford.....	17,742	17,038	18,823	3.2	1,181,511	62.77	14,727,650	782	771,828	41.04	770,299	99.8	28,104	1.49	3.6	39,996	8	2.12	.....	.....
32) Sudbury.....	18,518	32,203	42,817	1	1,874,463	43.78	24,436,118	571	1,667,987	38.96	1,645,590	98.6	92,534	2.16	5.5	96,382	8	2.25	.....	.....
33) Timmins (T.).....	14,200	28,790	26,934	3.1	814,919	30.26	13,097,122	29	982,856	36.49	956,660	97.3	120,375	4.47	12.2	95,887	30	3.56	15,080	.56
34) Toronto.....	631,207	667,457	673,104	34.8	45,123,240	67.04	1,311,479,907	1,948	41,373,800	61.47	40,002,284	96.7	3,255,337	4.83	78.7	3,176,100	81	4.72	350,551	8
35) Waterloo.....	8,095	9,025	11,265	4.4	639,610	56.78	9,135,098	811	501,950	44.56	496,022	98.8	9,848	.87	1.9	8,345	15	.74	11	8
36) Welland.....	10,709	12,500	15,982	1.1	510,922	31.97	12,894,700	807	713,228	44.63	707,249	99.2	19,885	1.24	2.8	19,000	23	1.19	35,322	24
37) Windsor.....	63,108	105,311	119,513	1	15,132,575	126.62	131,525,470	1,101	6,107,653	51.10	6,080,380	99.6	233,851	1.96	3.8	1	37	.....	.....	.....
38) Woodstock.....	11,395	12,461	14,120	2.3	457,993	32.44	9,032,981	640	426,044	30.17	425,871	99.9	7,366	.52	1.7	501	25	.04	1,405	.10

(a) STANDARD ASSESSMENT, MUNICIPALITIES 10,000 OR OVER, \$1,000 PER CAPITA

(S.T.) Separated town.
(Twp.) Township.
(T.) Town.
(V.) Village.

* Any amounts borrowed in anticipation of debenture issues are additional to these figures. See fifth to last column of next page.

- (1) Excludes inmates of public institutions.
(2) After deducting reserve of \$2,419.
(3) After deducting reserve of \$2,908.
(4) After deducting reserve of \$3,539.
(5) After deducting reserve of \$998.

- (6) After deducting reserve of \$877.
(7) After deducting reserve of \$32,833.
(8) Completely covered by reserve.
(9) After deducting reserve of \$41.
(10) After deducting reserve of \$16,631.
(11) After deducting reserve of \$2,584.
(12) After deducting reserve of \$76.
(13) After deducting reserve of \$108,606.
(14) After deducting reserve of \$22,873.
(15) After deducting reserve of \$2,942.
(16) After deducting reserve of \$16,748.

- (17) After deducting reserve of \$27,067.
(18) After deducting reserve of \$79,334.
(19) After deducting reserve of \$49,192.
(20) After deducting reserve of \$12,463.
(21) After deducting reserve of \$35,189.
(22) \$10,624 covered by reserve of \$12,618.
(23) After deducting reserve of \$4,113.
(24) After deducting reserve of \$11,774.
(25) After deducting reserve of \$9,889.
(26) After deducting reserve of \$40,950.
(27) After deducting reserve of \$2,396.

(28) After deducting reserve of \$8,943.

(29) Excludes \$1,132,156 mining profits taxable at 15 mills.

- (30) After deducting reserve of \$76,977.
(31) After deducting reserve of \$464,439.
(32) After deducting reserve of \$11,949.
(33) After deducting reserve of \$47,838.
(34) After deducting reserve of \$28,185.
(35) After deducting reserve of \$455,305.
(36) Debt consolidated.
(37) After deducting reserve of \$259,381.

CITIZENS RESEARCH INSTITUTE OF CANADA
TORONTO, CANADA

(Information from official and other reliable sources, but not guaranteed)

MUNICIPALITY	GROSS DEBENTURE DEBT (WITH DETAILS FOR SCHOOLS AND LOCAL IMPROVEMENTS) (FOR PUBLIC UTILITIES SEE FOLLOWING PAGE)						TOTAL SINKING FUNDS ON HAND (INCLUDING SEPARATE SCHOOLS, IF ANY)		TOTAL NET DEBENTURE DEBT (TOTAL GROSS DEBT LESS SINKING FUNDS)		FLOATING DEBT		LOCAL IMPROVE- MENTS SINKING FUND (OWNER'S SHARE ONLY)	SEPARATE SCHOOLS SINKING FUND	CURRENT OPERATING SURPLUS OR DEFICIT			
	SCHOOLS			LOCAL IMPROVEMENTS (OWNER'S SHARE)	TOTAL GROSS DEBENTURE DEBT (a)		AMOUNT	PER CAPITA	AMOUNT	PER CAPITA	AMOUNT BORROWED IN ANTICIPATION OF DEBENTURE ISSUES (b)	OTHER BANK LOANS, TREASURY NOTES, OVERDRAFTS						
	OTHER THAN SEPARATE	SEPARATE	COMBINED PER CAPITA		AMOUNT	PER CAPITA												
													AMOUNT	AMOUNT		PER CAPITA		
ONTARIO (Cities)	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$			
1) Barrie (T.).....		1,889	.15	43,624	685,433	53.70			685,433	53.70	70,000	157,748			1,816 D (1)			
2) Belleville.....	450,290		24.64	251,765	1,618,202	88.54		174,953	9.57	1,143,249	78.97	866,390	199,516	140,503	111 S (2)			
3) Brantford.....	591,649		15.94	250,347	1,919,975	51.73		308,292 11	8.31	1,611,683	43.43		236,276	152,093 12	7,969 S (3)			
4) Brockville (S.T.).....	475,000		39.75	111,601 14	643,801	53.88				643,801	53.88	152,261	127,941		26,363 D (4)			
5) Chatham.....	312,905	?	15.11	154,923	1,249,555	60.34				1,249,555	60.34	274,443	153,495		19,082 S (5)			
6) Cornwall.....	442,562	432,100	50.42	105,680	1,538,124	88.67				1,538,124	88.67	97,152	191,505		12,510 D (6)			
7) Eastview.....	557,000	445,397	83.00		1,364,397	112.97				1,364,397	112.97	35,000	44,741		884 S (7)			
8) Forest Hill (V.).....	1,814,106		113.85	440,195	3,417,327	213.87				3,417,327	213.87	89,227	27,800		13,336 S (8)			
9) Port William.....	1,836,175	90,500	57.35	751,450	6,727,361	200.27	1,855,954 5	55.25	4,871,407	145.02		446,773	286,563 6	26,068 7		(9)		
10) Galt.....	207,000		11.44	154,397	1,089,686	60.24	461,735 2	25.53	627,951	34.71	155,222	203,281	431,129 9		15,174 D (10)			
11) Guelph.....	380,000	?	14.29	180,322	981,157	36.90				699,911	26.32		246,917	189,951 19		4,051 S (11)		
12) Hamilton.....	2,540,500	334,700	15.00	1,027,869	11,642,600	60.73				11,642,600	60.73	2,600,000	30,514 29		58,944 S (12)			
13) Kingston.....	1,069,703	155,000 4	38.76	293,759	3,125,285	98.90				2,401,202	75.99		100,000	51,141 10		21,630 S (13)		
14) Kitchener.....	1,243,230	132,400	32.72	871,111	4,797,397	114.11				4,797,397	114.11		210,000	205,544		4,004 D (14)		
15) Leaside (T.).....	1,274,243		86.06	1,081,107 14	2,984,371	201.55				2,984,371	201.55		353,358	15,999		14,554 S (15)		
16) London.....	94,930	303,500	4.40	194,212	1,859,702	20.56				1,090,499	12.05		881,164	201,162		107,800 S (16)		
17) Niagara Falls.....	633,259		28.77	102,774 14	1,464,902	66.55				1,464,902	66.55		176,958			2,020 S (17)		
18) North Bay.....	193,470	162,103	19.57	22,308	767,422	42.24				767,422	42.24		174,922			20,708 S (18)		
19) Orillia (T.).....	660,564		55.74	146,317	2,350,736	198.37				2,350,736	198.37		51,368			14,219 S (19)		
20) Oshawa.....	814,818		28.54	149,065	1,475,561	51.68				1,475,561	51.68		136			6,881 S (20)		
21) Ottawa.....	2,282,926	1,600,000	20.58	471,945	16,891,852 17	89.53	1,723,776 16	9.13	15,168,076	80.40		27,407	45,684		422,854 S (21)			
22) Owen Sound.....	368,893		22.02	34,452	1,004,895	50.98				825,636	49.28	215,000	56,597			1,818 S (22)		
23) Pembroke (T.).....	141,888	?	11.02		285,255	22.16				285,255	22.16	122,000				21,398 S (23)		
24) Peterborough.....	842,400	60,000	1.69	294,177	5,044,848	141.85	1,176,505 18	33.08	3,868,343	108.77	414,900	129,800	26,537		9,862 S (24)			
25) Port Arthur.....	784,462		25.37	526,611	2,685,003 26	86.83				2,337,680	75.60	87,500	111,313	21,099 28		50,667 S (25)		
26) St. Catharines.....	1,233,210	33,000	3.53	482,836	2,340,998	62.85				2,340,998	62.85	130,995	18,867			66,153 S (26)		
27) St. Thomas.....	379,243	?	1.93		746,744	38.00				746,744	38.00	365,000	1,134			10,247 S (27)		
28) Sandwich East (Twp.).....					1,182,839 23	82.98				1,182,839 23	82.98	10,000				534 S (28)		
29) Sarnia.....	313,173	165,273	20.40	126,439	1,835,500	78.27				1,835,500	78.27		144,057			16,382 D (29)		
30) Sault Ste. Marie.....	1,515,180	193,700	55.75	104,561	2,631,885	85.97	923,320 31	30.12	1,711,565	55.81		20,299	161,466 32		25,615 S (30)			
31) Stratford.....	102,175	62,000	8.72	231,232 14	1,641,707	87.22				1,194,030	63.43		196	138,687 14	55,237 21	1,604 S (31)		
32) Sudbury.....	541,802	525,177	22.58	584,819 14	1,997,358 20	46.65				1,997,358	46.65	385,000	77,319			11,394 D (32)		
33) Timmins (T.).....	202,661	213,383	15.45	78,225	932,753	34.63				932,753	34.63	100,000	130,000			19,772 D (33)		
34) Toronto.....	6,813,000	229,173 33	10.46	1,376,010	66,254,123 31	98.43	1,511,635 25	2.25	64,742,488	96.18		3,498,843		78,635			21	(34)
35) Waterloo.....	111,296	?	9.88	221,512 14	639,610	56.78				639,610	56.78	336,800	2,859			5,166 D (35)		
36) Welland.....	241,183		15.09	59,846	614,340	38.44				614,340	38.44	85,000				11,967 D (36)		
37) Windsor.....	3,356,141	1,726,103	42.86		17,573,760 30	147.04				17,573,760	147.04		283,996			73,817 D (37)		
38) Woodstock.....	199,715		14.14	61,826	461,952	32.72				457,993	32.44	110,000	42,458			4,777 S (38)		

(a) STANDARD DEBENTURE DEBT, MUNICIPALITIES 10,000 OR OVER, \$200 PER CAPITA

- (S.T.) Separated town. (Twp.) Township.
(T.) Town. (V.) Village.
(S) Surplus. (D) Deficit.
- (1) Being total sinking fund for local improvement debentures of \$339,210.
(2) Excludes surplus of \$88,655 over actuarial requirements.
(3) Breakdown of sinking fund for local improvements not available.
(4) Also \$62,364 borrowed from R. C. Episcopal Corporation.
(5) Excluding surplus of \$247,686. Includes separate school sinking fund.
(6) Being total sinking fund for local improvement debentures \$1,694,714.
(7) Fund is \$8,148 less than actuarial requirements.
(8) Excluding surplus of \$125,020 over actuarial requirements.
(9) Against total of \$697,993 for local improvements.

- (10) Against total of \$612,932 for local improvements.
(11) Excludes surplus of \$139,774 over actuarial requirements.
(12) Excludes surplus of \$638,535 over actuarial requirements.
(13) Excludes surplus of \$258,255 over actuarial requirements.
(14) Total for local improvements.
(15) Excludes surplus of \$110,752 over actuarial requirements.
(16) Excludes surplus of \$915,956 over actuarial requirements.
(17) Excludes \$14,110 assumed from Twp. of Nepean and County of Carleton.
(18) Excludes surplus of \$40,654 over actuarial requirements.
(19) Being total sinking fund for local improvements of \$266,938.

(b) AND NOT INCLUDED IN TOTAL DEBENTURE DEBT ABOVE

- (20) Excludes \$7,672 debentures of Sudbury-Copper Cliff Suburban Electric Rwy. guaranteed by city.
(21) Actuarial requirement; Fund is \$12,084 below this figure.
(22) Includes separate school sinking fund. Excludes surplus of \$65,036 over actuarial requirements for city's debentures.
(23) Includes \$1,165,616 refunding issue and \$15,023 issued by separate school authority; \$161,010 owed by schools and \$305,549 by waterworks to Twp. for debentures issued.
(24) Surplus of \$171,084 added to provision for grant to University of Toronto.
(25) Excludes surplus of \$180,567 over actuarial requirements.
(26) Not including \$1,820,975 issued and unsold or \$399,039 hospital bonds guaranteed against which there is a sinking fund of \$265,179.

- (27) Excluding surplus of \$495,974 over actuarial requirements.
(28) Total sinking fund for total local improvements of \$1,008,195.
(29) Includes separate school board loans outstanding \$30,000.
(30) Breakdown not available.
(31) Excludes surplus of \$138,670 over actuarial requirements.
(32) Being total sinking fund for total local improvements of \$183,500.
(33) Estimate of Toronto's share of debt of Toronto and Suburban Separate School Board. See Footnote Page 11.
(34) Not including bonds guaranteed Toronto Harbour Commissioners, \$15,231,600; Toronto Housing Co. Ltd., \$200,000.

MUNICIPALITY	PUBLIC UTILITIES GROSS DEBENTURE DEBT							SINKING FUNDS PUBLIC UTILITIES	PUBLIC UTILITIES NET DEBENTURE DEBT (P.U. DEBT LESS P.U. SINKING FUNDS)		RESULTS FOR THE YEAR ¶ (AFTER DEDUCTION OF OPERATION, DEPRECIATION, DEBT RETIREMENT AND INTEREST CHARGES)			
	WATERWORKS	ELECTRIC LIGHT AND POWER	STREET RAILWAY	HOUSING	OTHERS	GROSS TOTAL			AMOUNT	PER CAPITA	WATERWORKS	ELECTRIC LIGHT AND POWER	STREET RAILWAY	OTHERS
						AMOUNT	PER CAPITA							
ONTARIO (Cities)	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
1) Barrie (T.)	215,000					215,000	16.84		215,000	16.84	13,172 S	40,781 S		(1)
2) Belleville	257,400					257,400	14.08		257,400	14.08	23,069 S	41,921 S		(2)
3) Brantford	309,346					309,346	8.34		309,346	8.34	8,426 S ¹	55,350 S	4,883 S	(3)
4) Brockville (S.T.)											13,976 S	32,285 S		(4)
5) Chatham		203,643				203,643	9.83		203,643	9.83	55,305 S ¹	14,793 D		(5)
6) Cornwall	134,809					134,809	7.77		134,809	7.77	12,615 D			(6)
7) Eastview											14,334 S ¹			(7)
8) Forest Hill (V.)	11,451	148,850				160,301	10.03		160,301	10.03	4,243 S	30,552 S		(8)
9) Fort William	419,069	250,000			836,000 t	836,000	24.89	457,469	378,531	11.27	140,041 S	70,265 S	66,274 D	(9)
10) Galt	12,449					12,449	.69		12,449	.69	28,162 S	40,932 S		(10)
11) Guelph		100,000	80,480			180,480	6.79		180,480	6.79	48,033 S	15,766 S	6,302 S	(11)
12) Hamilton	2,570,047	76,000		53,803		2,699,850	14.08		2,699,850	14.08	562,452 S ¹			(12)
13) Kingston	485,100				63,000 g	548,100	17.34	74,775	473,325	14.98	19,023 S	16,534 S		(13)
14) Kitchener		25,600	317,100			342,700	8.15		342,700	8.15	99,467 S	83,743 S	1,981 S	(14)
15) Leaside (T.)	116,725					116,725	7.88		116,725	7.88	11,154 S ¹			(15)
16) London	6,195		829,959			836,154	9.24	552,001	284,153	3.14	68,226 S	87,603 S	26,659 S ⁴	(16)
17) Niagara Falls	243,155	5,732				248,887	11.31		248,887	11.31	51,299 S	38,371 S		(17)
18) North Bay	34,555					34,555	1.90		34,555	1.90	14,094 S	6,570 S		(18)
19) Orillia (T.)	50,624	1,004,445				1,055,069	89.03		1,055,069	89.03	3,912 S	19,583 S		(19)
20) Oshawa	248,783				46,100 g ⁵	294,883	10.33		294,883	10.33	10,767 S	156,168 S		(20)
21) Ottawa	2,206,777	51,977	6,065,000			8,323,754	44.12	707,444 ⁶	7,616,310	40.37	48,821 S ¹	96,438 S		(21)
22) Owen Sound	124,500				126,873 g	251,373	15.00		251,373	15.00	14,746 S	24,988 S		(22)
23) Pembroke	67,167					67,167	5.22		67,167	5.22	8,899 D ¹			(23)
24) Peterborough	909,320	12,000			139,000 g	1,060,320	29.81	362,041	698,279	19.63	10,165 S	71,979 S	48,677 D h	(24)
25) Port Arthur	531,427					531,427	17.19	43,745	487,682	15.77	19,199 S ¹	3,156 S		(25)
26) St. Catharines	104,000	5,250				109,250	2.93		109,250	2.93		36,321 S		(26)
27) St. Thomas	31,034					3,104	.16		3,104	.16	22,246 S	14,093 S		(27)
28) Sandwich East (Twp.)											2,354 D			(28)
29) Sarnia	289,120	96,000		88,800	30,569 ⁷	504,489	21.51		504,489	21.51	25,795 S	27,905 S		(29)
30) Sault Ste. Marie				35,585		35,585	1.16		35,585	1.16				(30)
31) Stratford		50,000				50,000	2.66	37,481	12,519	.66	6,972 S	48,006 S		(31)
32) Sudbury	102,976	19,920				122,895	2.87		122,895	2.87	4,866 S	31,919 S		(32)
33) Timmins (T.)	117,834					117,834	4.37		117,834	4.37	14,093 S ¹			(33)
34) Toronto	10,186,065	2,068,500	4,481,000	701,683 ¹¹	3,615,000 ¹²	21,052,248	31.28	1,433,000	19,619,248	29.15	1,146,123 S	615,483 S	124,811 S	(34)
35) Waterloo											4,788 S	2,289 S		(35)
36) Welland	103,378					103,378	6.47		103,378	6.47	20,854 S	8,580 S		(36)
37) Windsor	970,285	20,900	1,450,000			2,441,185	20.43		2,441,185	20.43		57,833 S		(37)
38) Woodstock											5,816 S	539 S		(38)

¶ AS REPORTED BY THE MUNICIPALITY

(S.T.) Separated town.
(Twp.) Township.
(T.) Town.
(V.) Village.
(S) Surplus.
(t) Telephones.

(D) Deficit.
(g) Gas.

(h) Peterborough Civic Hospital.
(1) Before depreciation charges.
(2) Gas \$13,215 S. Kitchener and Waterloo Hospital \$78,008 D.
(3) \$27,000 Street Railway debentures, a charge on general rate.

(4) Allocated to reserve for replacements and renewals.
(5) Ontario Shore Gas Co. Ltd.
(6) Actuarial requirement only.
(7) Sarnia Elevator Company.
(8) Debt consolidated.
(9) Municipal Abattoir, \$44,813 S; C.N.E., \$188,892 S.

(10) Motor Buses, \$83,763 D; Trolley Coaches, \$33,405 S.
(11) Being estimated portion of debentures issued for \$2,000,000 used for construction purposes re Regent Park. The debt charges on this amount are payable by the Toronto Housing Authority.
(12) Canadian National Exhibition, \$3,600,000; Municipal Abattoir, \$15,000.

CITIZENS RESEARCH INSTITUTE OF CANADA
TORONTO, CANADA
(Information from official and other reliable sources, but not guaranteed)

MUNICIPALITY	POPULATION			NET GENERAL DEBENTURE DEBT (NET TOTAL DEBT LESS NET PUBLIC UTILITIES DEBT)		ASSESSED VALUE FOR TAXATION (a)		TAXES LEVIED, 1949			TAX COLLECTIONS (MUNICIPAL AND SCHOOL) APPROXIMATE		1949 TAX LEVY UNPAID AT DECEMBER 31, 1949			ACCUMULATED TAX ARREARS (INCL. 1949 TAXES UNPAID)	
	DOMINION CENSUS		CITY'S REPORT	AMOUNT \$	PER CAPITA	AMOUNT	PER CAPITA	SCHOOL ADMINISTRATION ONLY	MUNICIPAL ONLY	COMBINED	AMOUNT	% OF 1949 LEVY	AMOUNT	PER CAPITA	% OF 1949 LEVY UNPAID	AMOUNT	PER CAPITA
	1931	1941																1949
QUEBEC																	
1) Arvida (June 30, 1950).....		4,581	10,965	1,471,391	134.19	44,289,150	4,039	664,973	555,458 ³¹	111.41	1,219,696	99.9	3,176	.29	0.3	4,365 ³²	.40
2) Cap de la Madeleine.....	8,748	11,961	17,500	1,429,280	81.67	10,932,195	995	217,738 C.	265,800 ²⁶	27.63	484,811	100.3	73,459	4.20	15.2	115,884 ²⁷	6.62
3) Chicoutimi.....	11,877	16,040					625										
4) Drummondville.....	6,609	10,555	13,190	30		12,779,645	969	*	358,083 ¹	27.15	356,887	99.7	7,452	.56	2.1	10,424	.79
5) Granby.....	10,587	14,197	22,316	30		15,700,650	704	249,456	466,515	32.08	673,758	94.1	125,553	5.63	17.5	158,090	7.08
6) Hull (Apr. 30, 1950).....	29,433	32,947	41,192	30		33,348,425	810	359,800 C.	1,027,145 ⁴	33.67	1,413,069	101.9	155,571	3.78	11.2	271,800 ⁵	6.60
7) Joliette.....	10,765	12,749	16,566	1,204,430	72.70	9,321,160	563	132,456	179,161	18.81	305,575	98.1	64,939	3.92	20.8	83,391	5.03
8) Jonquiere.....	9,448	13,769	23,000	902,271	39.23	9,117,425	396	*	*		*		*			*	
9) Lachine.....	18,630	20,051	28,800	4,350,585	151.06	32,895,325	1,142	404,661	715,028 ^{2 w}	38.88	1,106,704	98.8	55,453	1.93	4.9	54,839 ³	1.90
10) La Tuque (Apr. 30, 1950).....	7,837	7,919	10,500	1,121,800	106.84	16,222,633	1,545	168,641	183,712	33.56	*		15,200	1.45	4.3	20,148	1.92
11) Levis (Apr. 30, 1950).....	11,724	11,991	15,000	214,544	14.30	7,067,801	472	69,246 C.	142,848 ²⁴	14.14	208,926	98.5	26,914	1.79	12.7	20,907 ²⁵	1.39
12) Montreal (Apr. 30, 1950).....	818,577	903,007	1,181,955	30		1,137,224,347	962	m	48,072,710 ⁶	40.67	47,073,604	97.9	3,337,212	2.82	6.9	4,491,390 ⁷	3.80
13) Outremont.....	28,641	30,751	31,452	1,572,408	49.99	38,805,487	1,234	406,123	803,699 ¹⁰	38.47	1,209,787	99.9	59,412	1.89	4.9	79,196 ¹¹	2.52
14) Quebec (Apr. 30, 1950).....	130,594	150,757	200,555	12,080,550	60.24	140,422,514	700	m	6,729,870 ^{8 w}	33.56	6,633,319	98.6	615,862	3.07	9.2	743,434 ⁹	3.71
15) Rouyn (June 30, 1949).....	3,225	8,808	12,000	826,883	68.91	7,260,650	605	98,465	193,136	24.26	*		42,413	3.53	14.6	54,067 ²³	4.51
16) St. Hyacinthe.....	13,448	17,798	19,858	1,565,166	78.82	21,223,000	1,069	147,333	276,982	21.37	422,579	99.6	24,267	1.22	5.7	33,212	1.67
17) Saint Jean.....	11,256	13,646	18,500	285,320	15.42	18,587,200	1,005	100,353 C.	258,585	19.40	343,980	95.8	39,749	2.15	11.1	59,394	3.21
18) St. Jerome (Terrebonne Co.)†.....	8,967	11,329	18,015	2,048,628	113.72	18,801,575	1,044	2,453 P.	437,916	24.45	*		64,139	3.56	14.6	88,501	4.91
19) Saint Laurent.....	5,348	6,242	16,328	30		18,116,603	1,110	154,840 C.	416,979 ²⁸	35.02	548,531	95.9	51,079	3.13	8.9	54,036 ²⁹	3.31
20) Shawinigan Falls (June 30/50).....	15,345	20,325	27,045	3,194,468	118.12	48,546,587	1,795	612,976 C.	1,007,867 ²²	59.93	1,619,112	99.9	25,361	.94	1.6	50,161	1.85
21) Sherbrooke.....	28,933	35,965	48,686	7,389,632	151.78	40,472,810	831	m	1,027,398	21.10	1,014,075	98.7	61,258	1.26	6.0	84,157	1.73
22) Sorel.....	10,320	12,251	14,633	7,550,700	76.47	7,550,700	516	92,056 C.	214,989 ¹⁵	20.98	303,615	98.9	33,850	2.31	11.0	61,891	4.23
23) Thetford Mines.....	10,701	12,716	14,567	921,834	63.28	9,582,427	658	176,431 C.	213,772	26.79	389,105	99.7	25,670	1.76	6.6	42,125	2.89
24) Three Rivers.....	35,450	42,007	50,400	6,545,284	129.87	59,443,433	1,179	531,454 C.	1,750,255 ¹⁶	45.27	2,245,066	98.4	134,134	2.66	5.9	100,729 ¹⁷	1.99
25) Valleyfield.....	11,411	17,052	20,572	30		14,935,716	726	9,360 P.	192,510	9.81	201,381	99.8	11,225	.55	5.6	16,378	.80
26) Verdun.....	60,745	67,349	77,872	30		53,220,600	683	563,616	1,032,858 ¹⁸	20.50	1,588,080	99.5	80,468	1.03	5.0	105,670 ¹⁹	1.36
27) Victoriaville (July 31, 1950).....	6,213	8,516	12,489	30		6,780,881	543	91,554	145,003 ²¹	18.94	222,398	94.0	39,691	3.18	16.8	46,464	3.72
28) Westmount.....	24,235	26,047	26,900	2,157,748	80.21	65,623,378	2,440	m	1,867,691 ²⁰	69.43	1,784,521	95.5	60,387	2.24	3.2	77,800	2.89

(a) STANDARD ASSESSMENT, MUNICIPALITIES 10,000 OR OVER, \$1,000 PER CAPITA

(C.) Catholic school taxes only.

(P.) Protestant school taxes only.

(X) Excludes sales and amusement taxes.

(m) Included in municipal.

(w) Includes water taxes, but not metered water rates.

* Not available.

† As at December 31, 1950.

¶ Not including bank loans in anticipation of debenture issues. For these, see fourth to last column of next page.

(1) Includes water taxes of \$116,064.

(2) Excludes \$228,919 sales tax.

(3) After deducting reserve of \$16,547.

(4) Includes metered water rates of \$20,920.

(5) After deducting reserves of \$40,024.

(6) Excludes sales tax, \$10,454,421; amusement tax, \$923,619, and metered water rates, \$3,650,707; includes business tax, \$5,303,216, and water tax, \$8,289,926.

(7) After deducting reserve of \$4,490,417. Includes accounts receivable for metered water service as well as water tax arrears.

(8) Excludes metered water rates, \$137,308; sales tax, \$1,352,989; amusement tax, \$125,656, and snow removal tax, \$471,800.

(9) After deducting reserve of \$295,119.

(10) Excludes sales tax, \$261,986; business taxes, \$15,410, and amusement taxes, \$8,037.

(11) After deducting reserve of \$14,443.

(12) Excludes amusement tax, \$13,395.

(13) After deducting reserve of \$9,095.

(14) Excludes amusement taxes, \$41,076.

(15) In addition, \$90,733 for water service, \$23,319 in amusement taxes, and \$87,174 in sales taxes.

(16) Includes water and business taxes. Excludes sales and amusement taxes of \$354,583.

(17) After deducting reserve of \$130,132.

(18) Includes business taxes, \$100,222, but excludes sales tax, \$639,595, and water tax, \$510,898.

(19) After deducting reserve of \$6,309.

(20) Includes \$31,212 turned over to the Catholic School Commission of St. Leon-de-Westmount, but does not include taxes collected by the Commission itself.

(21) In addition, water revenue of \$92,486.

(22) Includes water tax, \$125,176; excludes \$11,975 amusement tax.

(23) After deducting reserves of \$5,051.

(24) Excludes water and sales taxes.

(25) After deducting reserves of \$23,157.

(26) Includes water tax of \$80,800.

(27) After deducting reserve of \$11,324.

(28) Includes Protestant and neutral school taxes collected by town of \$108,024.

(29) After deducting reserve of \$9,000.

(30) Breakdown not available.

(31) Excludes sales tax of \$41,499.

(32) After deducting reserve of \$988.

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(Information from official and other reliable sources, but not guaranteed)

MUNICIPALITY	GROSS DEBENTURE DEBT (WITH DETAILS FOR SCHOOLS AND LOCAL IMPROVEMENTS) (FOR PUBLIC UTILITIES SEE FOLLOWING PAGE)					TOTAL SINKING FUNDS ON HAND		NET TOTAL DEBENTURE DEBT (TOTAL GROSS DEBT LESS SINKING FUNDS)		FLOATING DEBT		LOCAL IMPROVE- MENTS SINKING FUND (OWNER'S SHARE ONLY)	CURRENT OPERATING SURPLUS OR DEFICIT
	SCHOOLS		LOCAL IMPROVEMENTS (OWNER'S SHARE)	TOTAL GROSS DEBENTURE DEBT (a)						AMOUNT BORROWED IN ANTICIPATION OF DEBENTURE ISSUES (b)	OTHER BANK LOANS, TREASURY NOTES, OVERDRAFTS		
	AMOUNT	PER CAPITA		AMOUNT	AMOUNT	PER CAPITA	AMOUNT	PER CAPITA	AMOUNT					PER CAPITA
QUEBEC	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
1) Arvida (June 30, 1950).....	932,000	84.99	.....	1,721,000	156.95	.....	.....	1,721,000	156.95	.....	.....	.....	38,792 D
2) Cap de la Madeleine.....	365,000 C.	20.86	.....	2,097,280	119.84	.....	.....	2,097,280	119.84	.....	20,350	.....	133 S
3) Chicoutimi*.....	362,800 C.	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
4) Drummondville.....	313,500 C.	23.77	.....	3,011,803	398.98	169,750	12.87	2,842,053	386.11	.....	.....	.....	802 S
5) Granby.....	786,500	35.24	.....	2,437,900	109.24	.....	.....	2,437,900	109.24	.....	.....	.....	51,475 S
6) Hull (Apr. 30, 1950).....	235,000 C.	5.70	2,204,977	5,642,700	136.98	549,832	13.35	5,092,868	123.63	116,771	.....	.....	8,896 S
7) Joliette.....	227,500	13.73	.....	1,851,700	111.77	122,162	7.37	1,729,538	104.40	.....	.....	.....	4,209 S ²
8) Jonquiere.....	*	.....	.....	1,615,700	70.25	.....	.....	1,615,700	70.25	*	*	.....	.....
9) Lachine.....	431,000 C.	14.97	.....	5,508,200	191.26	503	.02	5,507,697	191.24	.....	.....	.....	.....
10) La Tuque (Apr. 30, 1950).....	647,000	61.62	.....	1,331,800 ¹	126.84	.....	.....	1,331,800 ¹	126.84	.....	26,801	.....	40,249 S
11) Levis (Apr. 30, 1950).....	*	.....	.....	541,700	36.11	.....	.....	541,700	36.11	.....	.....	.....	31,129 S
12) Montreal (Apr. 30, 1950).....	2,942,000	2.49	.....	187,666,115 ³	158.78	.....	.....	187,666,115	158.78	.....	.....	.....	5,904,030 S
13) Outremont.....	.....	.....	.....	2,496,406 ⁴	79.37	923,998	29.38	1,572,408	49.99	.....	.....	.....	1,108 D
14) Quebec (Apr. 30, 1950).....	.....	.....	.....	36,024,746	179.63	10,629,411	52.99	25,395,335	126.64	4,327,619	1,184,223	.....	592,578 D
15) Rouyn (June 30, 1949).....	399,633	33.30	.....	1,420,933	118.41	.....	.....	1,420,933	118.41	.....	.....	.....	.....
16) St. Hyacinthe.....	.....	.....	.....	2,533,666	127.59	100,000	5.04	2,433,666	122.55	.....	.....	.....	301 S
17) Saint Jean.....	70,400 C.	3.81	149,041 ⁵	528,579	28.57	.....	.....	528,579	28.57	240,000	.....	.....	10,835 S
18) St. Jerome (Terrebonne Co.)†.....	*	.....	.....	2,048,628	113.72	.....	.....	2,048,628	113.72	.....	.....	.....	.....
19) Saint Laurent.....	325,000 C.	19.90	304,109	1,728,700	105.87	.....	.....	1,728,700	105.87	525,000	.....	.....	5,530 S
20) Shawinigan Falls (June 30, 1950).....	*	.....	.....	4,035,100	149.20	76,858	2.84	3,958,242	146.36	.....	.....	.....	28,085 S
21) Sherbrooke.....	1,692,500	34.76	.....	10,267,500 ⁷	210.89	642,109 ⁶	13.19	9,625,391	197.70	350,000	.....	.....	3,862 S ²
22) Sorel.....	.....	.....	.....	1,537,000	105.04	.....	.....	1,537,000	105.04	.....	.....	.....	8,172 D
23) Thetford Mines.....	319,200	21.91	.....	1,315,300	90.29	.....	.....	1,315,300	90.29	.....	.....	.....	1,933 S
24) Three Rivers.....	.....	.....	4,772,255	9,140,400	181.36	1,018,209	20.20	8,122,191	161.16	.....	.....	220,324	13,419 D
25) Valleyfield.....	84,950	4.13	.....	1,142,750	55.55	.....	.....	1,142,750	55.55	.....	.....	.....	107,137 S
26) Verdun.....	.....	.....	1,311,604	5,895,037	75.70	.....	.....	5,895,037	75.70	.....	.....	.....	59,644 S
27) Victoriaville (July 31, 1950).....	266,500 C.	21.34	.....	1,461,961	117.06	.....	.....	1,461,961	117.06	.....	.....	.....	736 S
28) Westmount.....	*	.....	.....	4,088,167 ⁸	151.97	1,910,946 ⁹	71.04	2,177,221	80.93	.....	.....	.....	125,674 S

(a) STANDARD DEBENTURE DEBT, MUNICIPALITIES 10,000 OR OVER, \$200 PER CAPITA

(b) AND NOT INCLUDED IN TOTAL GROSS DEBENTURE DEBT

(C.) Catholic only.

(P.) Protestant only.

(S) Surplus.

(D) Deficit.

* Information not available.

† As at December 31, 1950.

¶ See school districts, page 9. Schools are administered by separate bodies, and the fiscal year of the school district and municipality do not coincide. Quebec school taxes, debenture debts and sinking funds included with municipal figures only in order to make an approximate comparison with cities of other provinces.

(1) Includes \$82,100 bonds of the Cosmo Underwear Co. Ltd.

(2) Includes contributions from utilities.

(3) In addition, City is jointly responsible with the other municipalities under the Montreal Metropolitan Commission for the debts incurred by the Commission. At December 31, 1949, the unmatured debt of the Commission and the municipalities under its control stood at \$33,605,072. Montreal's share of this debt, based on the valuation of immovables in 1949-50, was 79.2836%. Loans guaranteed for the Hospital St. Luc amount to \$848,100. Montreal's share of the debts of the School Commission of St. Viateur d'Outremont and Côte St. Luc was \$36,263.

(4) Includes loan from Montreal Metropolitan Commission of \$1,377,000, and Outremont's Sinking Fund Commission of \$69,406.

(5) Total for local improvements.

(6) Excludes surplus of \$242,160 over actuarial requirements.

(7) Excludes \$41,000 guaranteed for Eastern Township Agricultural Association.

(8) Excludes unsold bonds of \$1,587,000.

(9) Excludes surplus of \$519,551 over actuarial requirements and \$334,733 against unsold bonds.

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(Information from official and other reliable sources, but not guaranteed)

MUNICIPALITY		PUBLIC UTILITIES DEBT AND OPERATIONS								QUEBEC SCHOOL DISTRICTS ¶								
		GROSS DEBENTURE DEBT				SINKING FUNDS	NET PUBLIC UTILITIES DEBT (P.U. DEBT LESS P.U. SINKING FUNDS)		RESULTS FOR THE YEAR (AFTER DEDUCTION OF OPERATION, DEPRECIATION, DEBT RETIREMENT AND INTEREST CHARGES)		CATHOLIC OR PROTESTANT	ASSESSMENT	TAXES LEVIED	GROSS DEBENTURE DEBT	SINKING FUNDS	BANK LOANS OR OVERDRAFTS	TOTAL SCHOOL TAXES UNCOLLECTED **	MUNICIPALITY
		WATERWORKS	OTHERS	GROSS TOTAL			AMOUNT	PER CAPITA	WATERWORKS	OTHERS								
AMOUNT	PER CAPITA			AMOUNT	PER CAPITA	WATERWORKS					OTHERS							
QUEBEC		\$	\$	\$	\$	\$	\$	\$	\$									
1) Arvida (June 30, 1950).....	249,609			249,609	22.76		249,609	22.76									2,975 3	Arvida
2) Cap de la Madeleine.....	668,000			668,000	38.17		668,000	38.17	4,466 S									Cap de la Madeleine
3) Chicoutimi*.....																		Chicoutimi
4) Drummondville.....	758,377			758,377	57.50	††	††		29,974 S 4							75,000	37,330 8	Drummondville
5) Granby.....	10			10			10									*	*	Granby
6) Hull (Apr. 30, 1950).....	1,109,265			1,109,265	26.93	††	††									*	*	Hull
7) Joliette.....	374,300	253,700		628,000	37.91	102,982	525,018	31.69								204,000	39,393	Joliette
8) Jonquiere.....				713,429	31.02		713,429	31.02									2,987	Jonquiere
9) Lachine.....	1,157,112			1,157,112	40.18		1,157,112	40.18										Lachine
10) La Tuque (Apr. 30, 1950).....	210,000			210,000	20.00		210,000	20.00										La Tuque
11) Levis (Apr. 30, 1950).....	327,156			327,156	21.81		327,156	21.81	752 S									Levis
12) Montreal (Apr. 30, 1950).....	10			10			10											Montreal
13) Outremont.....																		Outremont
14) Quebec (Apr. 30, 1950).....	12,976,285 11	338,500 h		13,314,785	66.39		13,314,785	66.39										Quebec
15) Rouyn (June 30, 1949).....	594,050			594,050 21	49.50		594,050	49.50	38,335 S							25,000 14	4,062 14	Rouyn
16) St. Hyacinthe.....	754,000	114,500 e		868,500	43.74		868,500	43.74	40,761 S	4,016 S e								St. Hyacinthe
17) Saint Jean.....	243,259			243,259	13.15		243,259	13.15	295 S	21,800 S a								Saint Jean
18) St. Jerome (Terrebonne Co.)†.....	10			10			10											St. Jerome (Terrebonne Co.)
19) Saint Laurent.....																		Saint Laurent
20) Shawinigan Falls (June 30/50).....	763,774			763,774	28.24		763,774	28.24										Shawinigan Falls
21) Sherbrooke.....	751,000	1,498,500 e		2,249,500	46.20	13,741	2,235,759	45.92	6,573 S 17	23,599 S e 18						1,300,000 13 15	641,916	Sherbrooke
22) Sorel.....	417,953			417,953	28.56		417,953	28.56	8,018 S									Sorel
23) Thetford Mines.....	393,466			393,466	27.01		393,466	27.01	11,860 D									Thetford Mines
24) Three Rivers.....	1,171,880	497,600 f		1,669,480	33.12	92,573	1,576,907	31.29	61,163 D 19	42,723 D f								Three Rivers
25) Valleyfield.....	10			10			10											Valleyfield
26) Verdun.....	10			10			10											Verdun
27) Victoriaville (July 31, 1950).....	10			10			10											Victoriaville
28) Westmount.....		135,000 e		135,000	5.02	115,527	19,473	.72	125,674 S e									Westmount

(C.) Catholic.

(S) Surplus.

(a) Airport.

(f) Ferry.

(m) Schools under Montreal Protestant Central School Board.

* Information not available.

¶ See note, page 8.

** No figure for school tax arrears is shown when school taxes are collected by municipality.

†† Sinking fund for utilities not segregated.

(P.) Protestant.

(D) Deficit.

(e) Electric light and power.

(h) Housing.

† As at December 31, 1950.

(11) In the absence of debt figures, we show utility at asset value after deducting share of depreciation reserves.

(12) Levied by municipality and turned over to Montreal Protestant Central School Board. Board's total property tax revenue, \$5,536,428; sales tax, \$1,542,904.

(13) Guaranteed by Quebec Municipal Commission.

(14) See Montreal Protestant Schools.

(15) Total for Board. Based on 1949-50 property tax levy, the local Boards' share of this debt would be as follows: Lachine, 2.8%; Montreal, 68.0%; Outremont, 5.3%; Verdun, 2.4%; Westmount, 10.7%; Saint Laurent, 0.9%.

(16) In addition, the Commission received \$121,558 in school taxes from municipalities other than Montreal, as well as \$3,874,016 in sales tax.

(17) After contributing \$100,000 to city general.

(18) After contributing \$685,000 to city general.

(19) After providing for \$36,490 capital expenditures.

(20) As at December 31, 1949.

(21) Excludes long-term indebtedness for housing of \$30,000.

(22) In addition, \$52,076 sales tax.

(23) In addition, \$33,789 sales tax.

(24) In addition, \$46,600,000 neutral panel assessment, 2239/2339 of which is taxable by the Catholic Board and 100/2339 by the Protestant Board.

(25) Includes taxes from neutral panel.

(26) In addition, neutral panel assessment of \$427,275,972. Taxes on this are divided between Protestant and Catholic Boards.

(C.) Catholic. (P.) Protestant.
 (S) Surplus. (D) Deficit.
 (a) Airport. (e) Electric light and power.
 (f) Ferry. (h) Housing.
 (m) Schools under Montreal Protestant Central School Board.
 * Information not available. † As at December 31, 1950.
 ¶ See note, page 8.
 ** No figure for school tax arrears is shown when school taxes are collected by municipality.
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 (25) Includes taxes from neutral panel.
 (26) In addition, neutral panel assessment of \$427,275,972. Taxes on this are divided between Protestant and Catholic Boards.

MUNICIPALITY	POPULATION			AS- SESSED AREA IN SQUARE MILES	GENERAL NET DEBENTURE DEBT (NET TOTAL DEBT LESS NET PUBLIC UTILITIES DEBT)		ASSESSED VALUE FOR TAXATION (a)		TAXES LEVIED 1949		TAXES COLLECTED 1949		1949 TAX LEVY UNPAID AT DECEMBER 31, 1949			ACCUMULATED TAX ARREARS (INCL. 1949 TAXES UNPAID) (AFTER DEDUCTING RESERVE, IF ANY)		TAX SALE LANDS OR CERTIFICATES HELD BY MUNICIPALITY (AFTER DEDUCTING RESERVE, IF ANY)		
	DOMINION CENSUS		CITY'S REPORT		AMOUNT \$	PER CAPITA \$	AMOUNT	PER CAPITA	AMOUNT	PER CAPITA	AMOUNT	% OF 1949 LEVY	AMOUNT	PER CAPITA	% 1949 LEVY UNPAID	AMOUNT	PER CAPITA	AMOUNT	PER CAPITA	
	1931	1941	1949																	
NEW BRUNSWICK (Cities)																				
1) Fredericton.....	8,830	10,062	17,000	16.0	\$ †	\$	16,047,833	944	\$ 701,589 ²⁷	\$ 41.27	\$ 675,086	96.2	\$ 66,179	\$ 3.89	9.4	\$ 77,143 ²⁹	\$ 4.54	.....	.....	( 1
2) Moncton.....	20,689	22,763	28,235	3.3	2,989,788	105.89	32,745,996 ²⁶	1,160	1,049,626 ²⁷	37.17	990,513	94.4	163,126	5.78	15.5	112,144 ²⁸	3.97	4,111	.15	(2
3) Saint John.....	47,514	51,741	55,000	13.6	†	.....	54,214,800	986	2,495,245 ²⁷	45.37	2,367,193	94.9	429,507	7.81	17.2	313,793 ³⁰	5.71	9,886 ³¹	.18	(3
NOVA SCOTIA																				
4) Amherst (T.).....	7,450	8,620	10,000	5.5	470,242	47.02	4,725,540 ¹⁶	473	321,760 ¹⁷	32.18	306,614	95.3	31,281	3.13	9.7	35,455 ¹⁸	3.55	4,040	.40	(4
5) Dartmouth (T.).....	9,100	10,847	17,900	2.7	877,985	49.05	8,237,000 ¹⁶	460	365,452 ¹⁷	20.42	345,364	94.5	58,354	3.26	16.0	66,361 ¹⁹	3.71	2,836 ²⁰	.16	(5
6) Glace Bay (T.).....	20,706	25,147	28,000	10.0	817,487	29.19	6,618,750 ¹⁶	236	686,022 ¹⁷	24.50	663,784	96.7	153,027	5.47	22.3	160,893 ²¹	5.75	5,718	.20	(6
7) Halifax (C.).....	59,275	70,488	100,000	6.9	8,991,598	89.92	76,771,245 ¹⁶	768	4,340,818 ¹⁷	43.41	4,309,456	99.3	430,214	4.30	9.9	508,440 ²²	5.08	48,380	.48	(7
8) Sydney (C.).....	23,089	28,305	32,000	5.8	851,353	26.60	18,833,021 ¹⁶	589	1,429,923 ¹⁷	44.68	1,371,810	95.9	205,915	6.43	14.4	244,506 ²³	7.64	58,545	1.83	(8
9) Truro (T.).....	7,901	10,272	10,272 ³⁴	4.7	302,554	29.45	7,400,550 ¹⁶	720	333,110 ¹⁷	32.42	325,783	97.8	21,176	2.06	6.4	25,046 ²⁴	2.44	.....	.....	( 9
PRINCE EDWARD ISLAND																				
10) Charlottetown (C.).....	12,361	14,821	15,500	1.9	†	.....	10,063,300 ³²	649	382,755 ³³	24.69	377,237	98.6	47,707	3.08	12.5	44,583 ²⁵	2.88	.....	.....	(10
ONTARIO TOWNSHIPS Suburban and Semi-urban																				
11) Brantford (Twp.).....	8,026	13,410	109.1	282,004	21.03	12,024,882	897	365,399	26.99	351,471	96.2	39,303	2.93	10.7	37,703 ¹³	2.81	1,305	.10	(11	
12) Cornwall (Twp.).....	10,931	15,962	18,453	95.8	868,314	47.05	11,182,875	606	649,275	35.18	620,201	95.5	100,119	5.43	15.4	131,142 ¹	7.11	57 ²	.....	(12
13) Crowland (Twp.).....	5,840	10,385	27.4	570,622	54.95	5,348,556	515	334,837	32.24	327,620	97.8	17,324	1.67	5.2	23,956	2.31	1,812	.17	(13	
14) East York (Twp.).....	33,060	41,821	56,334	3.7	5,502,472	97.68	20,866,105	370	1,830,413	32.49	1,818,636	99.3	103,794	1.84	5.7	2,718 ⁷	.05	62,708 ³	1.11	(14
15) Etobicoke (Twp.).....	12,276	18,973	36,230	37.2	2,923,502	80.69	15,343,255	423	1,473,735	40.68	1,456,300	98.8	104,519	2.88	7.0	123,872 ³	3.42	96,803 ³	2.67	(15
16) Grantham (Twp.).....	11,024	25.7	370,234	33.58	3,036,500	275	265,563	24.09	253,899	95.6	27,149	2.46	10.2	30,558	2.77	.....	.....	.....	.....	(16
17) London (Twp.).....	8,626	10,012 ⁶	149.2	861,669	86.06	12,266,785	1,225	387,505	38.70	355,633	91.8	65,088	6.50	16.8	84,074 ¹⁴	8.40	.....	.....	.....	(17
18) Nepean (Twp.) (b).....	11,142	13,859	20,830	86.6	2,409,840	115.26	16,345,577	785	809,523	38.86	827,922	102.2	129,952	6.24	16.0	117,448 ⁴	5.64	.....	.....	(18
19) North York (Twp.).....	12,263	22,908	45,783	64.6	5,454,779	119.14	22,497,877	491	1,953,483	42.67	1,871,626	95.8	246,390	5.38	12.6	186,528 ⁸	4.07	5,131 ³	.11	(19
20) Sarnia (Twp.).....	3,992	10,184	61.8	849,094	83.38	4,513,643	443	261,283	25.52	237,755	90.9	59,098	5.80	22.6	73,599 ¹⁵	7.23	.....	.....	.....	(20
21) Scarborough (Twp.).....	20,682	24,303	41,216	63.7	3,442,786	83.53	18,129,674	440	1,346,254	32.66	1,294,306	96.1	170,709	4.14	12.7	214,962 ³	5.22	169,028 ³	4.10	(21
22) Stamford (Twp.).....	7,743	9,574	13,844	28.9	1,096,348	79.19	11,898,603	859	554,287	40.04	544,255	98.2	29,787	2.15	5.4	10,940 ⁵	.79	133	.01	(22
23) Teck (Twp.).....	9,129	20,409	19,191	32.3	539,362	28.10	12,658,629	659	674,516	35.15	685,385	101.6	76,266	3.97	11.3	111,410 ¹¹	3.97	1 ¹²	.....	(23
24) Toronto (Twp.).....	8,476	12,481	18,634	101.7	272,708	14.63	10,262,760	551	615,138	33.01	609,365	99.0	74,819	4.01	12.2	82,575	4.43	1,900	.10	(24
25) Waterloo (Twp.).....	8,552	11,157	127.2	224,149	20.09	10,827,668	970	297,647	26.68	276,333	92.8	44,492	3.99	14.9	54,732	4.91	.....	.....	.....	(25
26) York (Twp.).....	62,978	81,052	93,248	7.8	9,666,945	103.67	36,934,297	396	3,487,243	37.40	3,489,844	100.0	138,922	1.49	4.0	1 ⁹	.....	1 ¹⁰	.....	(26

(a) STANDARD ASSESSMENT, MUNICIPALITIES 10,000 OR OVER, \$1,000 PER CAPITA

(Twp.) Township.

(C.) City.

(T.) Town.

(b) Portion of Nepean Twp. annexed by City of Ottawa, January 1, 1950.

† Debt consolidated.

(1) After deducting reserve of \$7,536.

(2) After deducting reserve of \$263.

(3) Fully covered by reserve.

(4) After deducting reserve of \$40,447.

(5) After deducting reserve of \$30,650.

(6) Excludes inmates of public institutions.

(7) After deducting reserve of \$117,269.

(8) After deducting reserve of \$124,375.

(9) After deducting reserve of \$145,897.

(10) After deducting reserve of \$421,546.

(11) After deducting reserve of \$27,150.

(12) After deducting reserve of \$35,527.

(13) After deducting reserve of \$12,744.

(14) After deducting reserve of \$4,226.

(15) After deducting reserve of \$1,000.

(16) Includes personal property assessment.

(17) Includes poll tax (property and non-property owner), but excludes amounts in lieu of income tax, bank tax and C.N.R. grant.

(18) After deducting reserve of \$5,496.

(19) After deducting reserve of \$10,951.

(20) After deducting reserve of \$2,467.

(21) After deducting reserve of \$42,687.

(22) After deducting reserve of \$324,920.

(23) After deducting reserve of \$11,856.

(24) After deducting reserve of \$4,592.

(25) After deducting reserve of \$142,264.

(26) Includes \$7,146,880 personal and \$3,409,381 rentals.

(27) Excludes Provincial grant re income tax compensation.

(28) After deducting reserve of \$116,258.

(29) After deducting reserve of \$13,805.

(30) After deducting reserve of \$389,098.

(31) After deducting reserve of \$32,709.

(32) 1948 assessment.

(33) Includes personal property and poll taxes.

(34) 1941 census.

CITIZENS RESEARCH INSTITUTE OF CANADA
TORONTO, CANADA

(Information from official and other reliable sources, but not guaranteed)

MUNICIPALITY	GROSS DEBENTURE DEBT (WITH DETAILS FOR SCHOOLS AND LOCAL IMPROVEMENTS) (FOR PUBLIC UTILITIES SEE FOLLOWING PAGE)						TOTAL SINKING FUNDS ON HAND (INCLUDING SEPARATE SCHOOLS, IF ANY)		TOTAL NET DEBENTURE DEBT (TOTAL GROSS DEBT LESS SINKING FUNDS)		FLOATING DEBT		LOCAL IMPROVE- MENTS SINKING FUND (OWNER'S SHARE ONLY)	SEPARATE SCHOOLS SINKING FUND	CURRENT OPERATING SURPLUS or DEFICIT
	SCHOOLS			LOCAL IMPROVEMENTS (OWNER'S SHARE)	TOTAL GROSS DEBENTURE DEBT (a)						AMOUNT BORROWED IN ANTICIPATION OF DEBENTURE ISSUES (b)	OTHER BANK LOANS, TREASURY NOTES, OVERDRAFTS			
	OTHER THAN SEPARATE	SEPARATE	COMBINED PER CAPITA		AMOUNT	PER CAPITA	AMOUNT	PER CAPITA	AMOUNT	PER CAPITA					
	AMOUNT	AMOUNT	PER CAPITA	AMOUNT	AMOUNT	PER CAPITA	AMOUNT	PER CAPITA	AMOUNT	PER CAPITA	AMOUNT	PER CAPITA	AMOUNT	PER CAPITA	AMOUNT	PER CAPITA
NEW BRUNSWICK (Cities)															
1) Fredericton.....	\$ 495,000	\$	\$ 29.12	\$	\$ 2,226,233 ¹¹	\$ 130.95	\$ 210,802	\$ 12.40	\$ 2,015,431	\$ 118.55	\$	\$	\$	\$	\$ 979 D (1)
2) Moncton.....	1,435,000		50.82		5,608,600 ¹⁰	198.64	2,300,840	81.49	3,307,760	117.15			90,361		50,538 D (2)
3) Saint John.....	1,961,000		35.65		9,803,781	178.25	3,209,195	58.35	6,594,586	119.90	714,409		8,990		8,164 S (3)
NOVA SCOTIA															
4) Amherst (T.).....	16,100		1.61		961,200	96.12	316,869	31.69	644,381	64.44	174,043		31,777		20,432 D (4)
5) Dartmouth (T.).....	178,000		9.94		1,675,600	93.60	345,014	19.27	1,330,586	74.33	47,566				113 S (5)
6) Glace Bay (T.).....	547,000		19.54		1,455,000	51.96	637,513	22.77	817,487	29.19	20,000		40,601		4,299 D (6)
7) Halifax (C.).....	3,676,366		36.76		20,236,666	202.37	8,641,585	86.42	11,595,081	115.95	3,690,979		2,986,091		140,947 S (7)
8) Sydney (C.).....	314,000		9.81		2,563,862	80.12	1,289,922	40.31	1,273,940	39.81			137,203		17,536 S (8)
9) Truro (T.).....	382,000		37.19		846,800	82.44	477,520	46.49	369,280	35.95	252,188		10,802		21,151 S (9)
PRINCE EDWARD ISLAND															
10) Charlottetown (C.).....	131,500		8.48		2,421,300	156.21	518,820	33.47	1,902,480	122.74			106,057		8,379 D (10)
ONTARIO TOWNSHIPS Suburban and Semi-urban															
11) Brantford (Twp.).....	258,186		19.25	12,503	458,345 ⁸	34.18			458,345	34.18	49,000				13,096 S (11)
12) Cornwall (Twp.).....	175,104	431,722	32.88	85,657	868,314 ¹	47.06			868,314 ¹	47.06	281,019		182,162		19,615 D (12)
13) Crowland (Twp.).....	382,139		36.79	175,121 ⁵	570,622 ⁹	54.95			570,622	54.95					2,670 D (13)
14) East York (Twp.).....	2,124,502	¶	37.71	697,575	5,690,194	101.00			5,690,194	101.00	460,063		80,000 ⁴		63,527 S (14)
15) Etobicoke (Twp.).....	1,625,987	¶	44.88	647,355	4,195,883 ²	115.81			4,195,883	115.81	427,750				29,929 S (15)
16) Grantham (Twp.).....	293,736		26.64	52,729 ⁵	370,234	33.58			370,234	33.58	380,285		13,000		11,994 S (16)
17) London (Twp.).....	830,595		82.96		945,890	94.48			945,890	94.48			206,597		2,800 D (17)
18) Nepean (Twp.).....	1,710,733	?	82.13	640,107	2,400,840 ³	115.26			2,400,840	115.26			131,500		9,274 S (18)
19) North York (Twp.).....	3,497,816	¶	76.40	1,669,280 ⁵	6,647,666 ⁶	145.20			6,647,666	145.20	100,000		59,200		138,693 S (19)
20) Sarnia (Twp.).....	291,545	275,119	55.64	245,842	849,094	83.38			849,094	83.38			198,379		5,952 S (20)
21) Scarborough (Twp.).....	1,863,144	¶	45.20	205,245 ⁵	3,707,369 ⁷	89.95			3,707,369	89.95	450,000		150,000		7,081 S (21)
22) Stamford (Twp.).....	283,574		20.48	328,229	1,292,614	93.37			1,292,614	93.37	121,000				772 S (22)
23) Teck (Twp.).....	220,702	41,960	13.69	2,333	774,362	40.35			774,362	40.35			93,623		840 D (23)
24) Toronto (Twp.).....	228,524	42,597	14.55	228,524	717,420	38.50			717,420	38.50	175,000		3,730		11,991 S (24)
25) Waterloo (Twp.).....	176,784	43,950	19.78		224,309	20.10			224,309	20.10			123,412		371 S (25)
26) York (Twp.).....	1,830,338	¶	19.63		9,666,945	103.67			9,666,945	103.67					18,627 S (26)

(a) STANDARD DEBENTURE DEBT, MUNICIPALITIES 10,000 OR OVER, \$200 PER CAPITA

(Twp.) Township.
(C.) City.
(T.) Town.
(S) Surplus. (D) Deficit.
¶ Debenture debt held by Toronto and Suburban Separate School Board. Debt apportioned on basis of 1949 requisition is as follows:

	Gross Debenture Debt	Sinking Funds
Toronto (C.)	\$229,173	\$ 18,635
North York (Twp.).....	5,236	1,797
East York (Twp.).....	12,226	4,195
York (Twp.).....	18,621	6,389
Etobicoke (Twp.).....	6,000	2,059
Scarborough (Twp.).....	3,481	1,194
Leaside (T.).....	5,377	1,845
Swansea (V.).....	1,528	524
Weston (T.).....	1,358	466
TOTALS.....	\$283,000	\$ 97,104

(b) AND NOT INCLUDED IN TOTAL DEBENTURE DEBT ABOVE

- (1) Includes \$216 assumed by City of Cornwall but excludes \$9,725 assumed from City of Cornwall.
(2) Includes \$291,753 collectible from Long Branch Realization Fund and \$2,997 from Town of New Toronto. Excludes \$832, Town of Mimico bonds guaranteed.
(3) Includes \$1,093 assumed by City of Ottawa.
(4) Hydro-Electric system.
(5) Total for local improvements.
(6) Excludes \$1,455 assumed by Town of Weston.
(7) Excludes \$5,344 assumed by Twp. of Markham.
(8) Includes \$1,923 assumed by Twp. of Onodaga, but excludes \$1,899 assumed from Twp. of South Dumfries.
(9) Excludes \$2,574 assumed from City of Welland.
(10) Includes \$140,500 hospital bonds guaranteed by City; against this liability sinking funds of \$127,207 are held.
(11) Not including \$482,000 issued by Victoria Public Hospital or \$115,000 issued by York Athletic Assoc. and guaranteed by City.

CITIZENS RESEARCH INSTITUTE OF CANADA
TORONTO, CANADA

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MUNICIPALITY	PUBLIC UTILITIES GROSS DEBENTURE DEBT							SINKING FUNDS PUBLIC UTILITIES	PUBLIC UTILITIES NET DEBENTURE DEBT (P.U. DEBT LESS P.U. SINKING FUNDS)		RESULTS FOR THE YEAR ¶ (AFTER DEDUCTION OF OPERATION, DEPRECIATION, DEBT RETIREMENT AND INTEREST CHARGES)			
	WATERWORKS	ELECTRIC LIGHT AND POWER	STREET RAILWAY	HOUSING	OTHERS	GROSS TOTAL			AMOUNT	PER CAPITA	WATERWORKS	ELECTRIC LIGHT AND POWER	STREET RAILWAY	OTHERS
						AMOUNT	PER CAPITA							
NEW BRUNSWICK (Cities)														
1) Fredericton.....	\$ 8	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
2) Moncton.....	925,128 ⁷					925,128	32.76	607,156	317,972	11.26	11,282 S ¹			
3) Saint John.....	2,789,325	2,209,558		235,014	444,672 ⁹	5,678,571	103.25	490,206 ¹⁰	†		64,443 S ⁷			
											20,073 S	108,369 S		
NOVA SCOTIA														
4) Amherst (T.).....	155,300				32,500 ⁶	187,800	18.78	13,661	174,139	17.41	7,157 D			
5) Dartmouth (T.).....	367,200				276,500 ^f	643,700	35.96	91,099	452,601	25.28	2,635 D			21,078 S ^f
6) Glace Bay (T.).....											8,511 S	4,440 S		
7) Halifax (C.).....	3,490,373					3,490,373	34.90	886,890	2,603,483	26.03	?			
8) Sydney (C.).....	566,131					566,131	17.69	143,544	422,587	13.20	7,372 D			
9) Truro (T.).....	110,500	50,000				160,500	15.62	93,774	66,726	6.49	12,210 S	22,896 S		
PRINCE EDWARD ISLAND														
10) Charlottetown (C.).....	317,750					317,750	20.50	†			2,579 S			
ONTARIO TOWNSHIPS Suburban and Semi-urban														
11) Brantford (Twp.).....	176,341					176,341	13.15		176,341	13.15	144 D	12,568 S		
12) Cornwall (Twp.).....											1,833 S			
13) Crowland (Twp.).....											23,222 S ⁴	115,930 S		
14) East York (Twp.).....	182,654	5,068				187,722	3.33		187,722	3.33	11,605 S ¹			
15) Etobicoke (Twp.).....	733,925	538,456				1,272,381	35.12		1,272,381	35.12	183 D			
16) Grantham (Twp.).....												3,368 S		
17) London (Twp.).....	84,221					84,221	8.41		84,221	8.41				
18) Nepean (Twp.).....	²										701 S			
19) North York (Twp.).....	418,888	773,999				1,192,887	26.05		1,192,887	26.05	30,435 S			
20) Sarnia (Twp.).....											6,795 S			
21) Scarborough (Twp.).....	64,583	200,000				264,583	64.19		264,583	6.42	70,599 S	49,491 S		
22) Stamford (Twp.).....	³	196,266				196,266	14.18		196,266	14.18	4,380 D	8,847 S		
23) Teck (Twp.).....	235,000					235,000	12.25		235,000	12.25	3,107 D ⁴			
24) Toronto (Twp.).....	395,721	48,991				444,712	23.86		444,712	23.86	5,886 S	42,199 S		
25) Waterloo (Twp.).....	160					160	.01		160	.01				2,570 S ⁵
26) York (Twp.).....											85,785 S ⁴	123,758 S		

† AS REPORTED BY THE MUNICIPALITY

(Twp.) Township.

(C.) City.

(T.) Town.

(S) Surplus.

(D) Deficit.

(f) Ferry.

† Breakdown not available.

(1) Before deducting debt charges.

(2) Water mains and sewers installed together and financed by local improvement debentures.

(3) Water utility owes township \$127,888 for debentures issued.

(4) Before providing for depreciation.

(5) Telephone system.

(6) Winter Fair.

(7) Water and light department.

(8) Not segregated. Asset value of water system, less share of reserve for depreciation, is \$309,822.

(9) Includes ferry, \$127,448; airport, \$314,587; market, \$2,637.

(10) Sinking fund for power commission only. Remainder of utility sinking fund in general sinking fund and breakdown not available.

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(Information from official and other reliable sources, but not guaranteed)

MUNICIPALITY	POPULATION			GENERAL NET DEBENTURE DEBT (NET TOTAL DEBT LESS NET PUBLIC UTILITIES DEBT)		ASSESSED VALUE FOR TAXATION (a)		TAXES LEVIED 1949		TAXES COLLECTED IN 1949 (CURRENT AND ARREARS)		1949 TAX LEVY UNPAID AS AT DEC. 31, 1949	ACCUMULATED TAX ARREARS (INCL. 1949 TAXES UNPAID) (AFTER DEDUCTING RESERVE, IF ANY)		TAX SALE LANDS OR CERTIFICATES HELD BY MUNICIPALITY (AFTER DEDUCTING RESERVE, IF ANY)		
	DOMINION CENSUS		TOWN'S REPORT	AMOUNT (\$)	PER CAPITA	AMOUNT (\$)	PER CAPITA	AMOUNT	PER CAPITA	AMOUNT	PER CENT OF 1949 LEVY		AMOUNT	PER CAPITA	AMOUNT	PER CAPITA	
	1931	1941															1949
BRITISH COLUMBIA (Cities)																	
1) Alberni.....	702	1,807	2,600	\$ 58,126	\$ 22.36	\$ 2,167,756	\$ 834	\$ 63,644	\$ 24.48	\$ 64,164	100.8	\$ 8,014	\$ 12,459	\$ 4.79	\$ 12,716	\$ 4.89	(1)
2) Chilliwack.....	2,461	3,675	4,500	270,880	60.20	2,337,595	519	174,204	38.71	176,195	101.1	2,576	6,220	1.38	.....	.....	( 2)
3) Courtenay.....	1,219	1,737	2,500	101,550	40.62	1,366,998	547	68,685	27.47	68,206	99.3	5,047	7,257	2.90	.....	.....	( 3)
4) Cranbrook.....	3,067	2,568	3,000	254,172	84.73	1,685,937	562	78,608	26.20	76,016	96.7	8,254	7,320 ⁴	2.44	93 ⁵	.03	(4)
5) Dawson Creek (V.).....	.....	518	4,000	21	.....	1,725,484	431	37,048	9.26	36,115	97.5	5,166	8,346	2.09	.....	.....	( 5)
6) Duncan.....	1,843	2,189	3,000	109,557	36.52	1,509,672	503	86,102	28.70	85,751	99.6	3,718	5,321	1.77	.....	.....	( 6)
7) Fernie.....	2,732	2,545	3,000	.....	.....	1,040,409	347	45,952	15.32	46,209	100.6	2,942	416 ⁶	.14	11,991 ⁵	4.00	(7)
8) Kamloops.....	6,167	5,959	8,500	762,532	89.71	4,921,380	579	270,676	31.84	271,757	100.4	7,765	21,017	2.47	1,618	.19	(8)
9) Kelowna.....	4,655	5,118	10,000	745,324	74.53	6,682,046	682	300,687	30.07	327,646	109.0	4,521	5,311	.53	.....	.....	( 9)
10) Kimberley.....	2	2	6,100	205,000	33.61	1,607,225	263	110,901	18.18	108,095	97.5	6,813	11,473 ³	1.88	.....	.....	(10)
11) Nanaimo.....	6,745	6,635	7,500	477,903	63.72	3,293,589	439	250,068	33.34	250,906	100.3	15,763	22,370	2.98	.....	.....	(11)
12) Nelson.....	5,992	5,912	6,800	220,950	32.49	4,367,419	642	209,525	30.81	208,053	99.3	9,706	13,336	1.96	.....	.....	(12)
13) Penticton.....	4,640	5,777	11,000	962,372	87.49	7,161,401	651	437,689 ¹⁸	39.79	430,411	98.3	16,263 ¹⁹	31,177 ²⁰	2.83	6,284	.57	(13)
14) Port Alberni.....	2,356	4,584	8,000	21	.....	3,475,320	434	245,929	30.74	246,379	100.2	20,693	28,623	3.58	16,594	2.07	(14)
15) Port Coquitlam.....	1,319	1,539	2,900	21	.....	1,167,531	403	77,722	26.80	74,898	96.4	11,952	15,498	5.34	142,535	49.15	(15)
16) Port Moody.....	1,260	1,512	2,600	21	.....	928,966	357	47,302	18.19	49,416	104.5	4,673	6,884	2.65	94,479	36.34	(16)
17) Prince George.....	2,479	2,027	6,500	112,000	17.23	1,352,433 ⁸	208	128,901	19.83	121,619	94.3	20,341	28,490	4.38	118,919	18.29	(17)
18) Prince Rupert.....	6,350	6,714	9,200	21	.....	5,015,030	545	339,647	36.92	334,033	98.3	20,792	29,362	3.19	293,782	31.93	(18)
19) Revelstoke.....	2,736	2,106	3,200	43,839	13.70	1,575,300	492	76,530	23.91	75,557	98.7	7,346	11,128	3.48	34,475	10.77	(19)
20) Rossland.....	2,848	3,657	4,250	21	.....	1,388,382	327	76,361	17.97	76,814	100.6	10,862	21,859	5.14	4,174	.98	(20)
21) Vernon.....	3,937	5,209	11,000	891,130	81.01	4,770,514	434	276,838	25.17	274,268	99.1	7,862	10,948	.99	8,015	.73	(21)
22) Westview (V.).....	1	1	2,500	.....	.....	1,150,826	460	19,860	7.94	19,617	98.8	1,594	2,191	.88	.....	.....	(22)
Suburban and Semi-urban (Districts)																	
23) Chilliwack (Twp.).....	5,802	7,787	13,000	538,650	41.43	6,258,819	481	348,913	26.84	356,959	102.3	17,260	22,386	1.72	2,772	.21	(23)
24) Oak Bay.....	5,892	9,240	12,500	519,673	41.57	9,234,835	678	447,666	35.81	445,934	99.6	9,895	13,289	1.06	3,464 ⁹	.28	(24)
25) Summerland.....	1,791	2,054	3,500	296,354	84.67	2,314,635	661	83,626	23.89	84,046	100.5	2,564	3,736	1.07	.....	.....	(25)
26) Surrey.....	8,388	14,840	32,500	1,610,455	49.55	15,181,414	467	802,584	24.69	781,139	97.3	84,975	114,345	3.52	11,575	.36	(26)
27) Vancouver North.....	4,788	5,931	14,600	21	.....	6,649,906	455	385,987	26.44	378,262	98.0	56,316	90,267	6.18	362,828 ⁷	24.85	(27)
28) Vancouver West.....	4,786	8,362	12,000	593,752	49.48	9,841,145	820	541,358	45.11	556,949	102.9	33,484	48,283	4.02	27,981	2.33	(28)
ALBERTA (Towns)																	
29) Blairmore.....	1,629	1,731	2,000	.....	.....	831,955	416	49,426	24.71	48,418	98.0	6,207	21,004	10.50	7,761 ⁵	3.88	(29)
30) Camrose.....	2,258	2,598	4,300	227,827	52.98	3,409,698	793	174,809	40.65	171,869	98.3	12,466	9,144 ¹⁰	2.13	2,025	.47	(30)
31) Cardston.....	1,672	1,864	2,500	1,604	.64	1,473,081	589	91,953	36.78	90,860	98.8	21,165	36,725	14.69	45	.02	(31)
32) Drumheller (C.).....	2,987	2,748	2,659	260,318	97.90	2,426,530	913	164,291	61.79	165,020	100.4	11,573	18,079 ¹¹	6.80	.....	.....	(32)
33) Grand Prairie.....	1,464	1,724	3,700	218,334	59.00	2,874,217	777	156,056	42.18	153,900	105.0	11,379	13,938 ¹²	3.77	11,170	3.02	(33)
34) Hanna.....	1,490	1,622	2,200	.....	.....	1,424,404	647	76,633	34.83	72,568	94.7	17,143	17,934 ¹³	8.15	7,040	3.20	(34)
35) High River.....	1,459	1,430	2,200	60,250	27.39	1,410,477	641	81,896	37.23	81,661	99.7	1,802	2,613 ¹⁴	1.19	.....	.....	(35)
36) Raymond.....	1,849	2,089	2,450	94,000	38.37	1,259,598	514	77,276	31.54	77,531	100.3	15,153	14,724 ¹⁵	6.01	12,739	5.20	(36)
37) Red Deer (C.).....	2,344	2,924	6,200	218,265	35.20	3,716,592	599	183,274	29.56	181,854	99.2	4,589	6,350	1.02	32,594 ¹⁶	5.26	(37)
38) Vegreville.....	1,659	1,696	2,227	56,749	25.48	1,625,919	730	96,042	43.13	91,574	95.3	8,508	4,314 ¹⁷	1.94	.....	.....	(38)
39) Wetaskiwin (C.).....	2,125	2,318	4,000	55,028	13.76	2,803,125	701	150,720	37.68	148,446	98.5	6,988	19,218	4.80	.....	.....	(39)

(a) STANDARD ASSESSMENT, MUNICIPALITIES 2,000 TO 10,000, \$750 PER CAPITA

(C.) City. (V.) Village.

¶ Any amounts borrowed in anticipation of debenture issues are additional to these figures. See fourth to last column of next page.

¶¶ Improvements included at assessed values actually taxed.

(1) Incorporated June 11, 1942.

(2) Incorporated March 29, 1944.

(3) After deducting reserve of \$2,000.

(4) After deducting reserve of \$4,059.

(5) Fully covered by reserve.

(6) After deducting reserve of \$4,000.

(7) After deducting reserve of \$360,164.

(8) Improvements not taxed. Excludes \$2,260,485, assessed value of improvements.

(9) After deducting reserve of \$10,955.

(10) After deducting reserve of \$10,000.

(11) After deducting reserve of \$11,057.

(12) After deducting reserve of \$6,000.

(13) After deducting reserve of \$7,874.

(14) After deducting reserve of \$944.

(15) After deducting reserve of \$9,570.

(16) After deducting reserve of \$58,311.

(17) After deducting reserve of \$6,447.

(18) Includes irrigation rates of \$31,077.

(19) In addition, \$9,576 irrigation charges unpaid.

(20) In addition, \$26,904 irrigation charges unpaid.

(21) Debt consolidated.

MUNICIPALITY	GROSS DEBENTURE DEBT (With Details for Schools and Local Improvements) (For Public Utilities See Following Page)				TOTAL SINKING FUNDS ON HAND		NET TOTAL DEBENTURE DEBT (Total Gross Debt Less Sinking Funds)		FLOATING DEBT		LOCAL IMPROVE- MENTS SINKING FUND (Owner's Share Only)	CURRENT OPERATING SURPLUS or DEFICIT
	SCHOOLS (High and Public)	LOCAL IMPROVEMENTS (Owner's Share)	TOTAL GROSS DEBENTURE DEBT (a)						AMOUNT BORROWED IN ANTICIPATION OF DEBENTURE ISSUES (b)	OTHER BANK LOANS, TREASURY NOTES, OVERDRAFTS		
			AMOUNT	PER CAPITA	AMOUNT	PER CAPITA	AMOUNT	PER CAPITA				
BRITISH COLUMBIA (Cities)												
1) Alberni.....	\$ 5,000		\$ 92,866	\$ 35.72	\$ 4,674 ¹	\$ 1.80	\$ 88,192	\$ 33.92	\$	\$ 16		\$ 11,977 S (1
2) Chilliwack.....	226,000		469,000	104.22	198,120 ²	44.03	270,880	60.20		87,500		1,405 D (2
3) Courtenay.....	60,500		260,000 ³	104.00	114,450 ⁴	45.78	145,550	58.22				25,279 S (3
4) Cranbrook.....	177,000		405,006	135.00	147,853	49.28	257,153	85.72		12,000		21,114 S (4
5) Dawson Creek (V.).....			187,234	46.81			187,234	46.81		7,092		20,251 S (5
6) Duncan.....	69,591	1,180	287,591	95.86	49,865	16.62	237,726	79.24				4,148 S (6
7) Fernie.....												5,412 S (7
8) Kamloops.....	394,500		1,145,400	134.75	157,868 ¹⁰	18.57	987,532	116.18				17,767 D (8
9) Kelowna.....	238,000		1,018,200 ⁶	101.82	62,179 ⁷	6.22	956,021	95.60	40,000			10,444 D (9
10) Kimberley.....			444,000	72.79			444,000	72.79		40,000		21,170 D (10
11) Nanaimo.....	95,000		900,013 ²⁶	120.00	155,299 ²⁷	20.71	744,714	99.29				10,258 D (11
12) Nelson.....	32,400		1,352,976	198.96	348,717 ¹¹	51.28	1,004,259	147.68		33,092		73,696 S (12
13) Penticton.....	393,000	310	1,742,843	158.44	521,862 ⁵	47.44	1,220,981	111.00				34,356 S (13
14) Port Alberni.....	42,500		769,751 ²⁸	96.22	60,847 ²⁹	7.61	708,904	88.61	100,482			73,659 D ¹⁴ (14
15) Port Coquitlam.....	124,000		368,168	126.95	71,284 ¹²	24.58	296,884	102.37				7,644 S (15
16) Port Moody.....	93,000	24,225	362,345	139.37	51,937 ¹³	19.98	310,408	119.39				283 D (16
17) Prince George.....	108,000		177,815	27.36			177,815	27.36		63,343		73,916 S ¹⁴ (17
18) Prince Rupert.....	²³		1,770,254 ²³	192.41	1,098,800 ³⁷	119.43	671,454	72.98		32,256		1,420 D (18
19) Revelstoke.....	8,000		370,000 ¹⁶	115.62	142,114 ¹⁵	44.41	227,886	71.21		25,000		28,887 D (19
20) Rossland.....	78,000		204,431	48.10			204,431	48.10				21,242 S (20
21) Vernon.....	412,100		1,278,568 ¹⁷	116.24	164,974	15.00	1,113,594	101.24				45,724 S (21
22) Westview (V.).....												12,008 S (22
Suburban and Semi-urban (Districts)												
23) Chilliwack (Twp.).....	401,000		538,650	41.43			538,650	41.43		52,105		4,173 S (23
24) Oak Bay.....	129,100 ¹⁹	78,465	821,088 ¹⁹	65.68	141,191 ²¹	11.29	679,897	54.39	66,768		²⁰	8,029 S (24
25) Summerland.....	238,500		540,834	154.52	51,814 ²²	14.80	489,020	139.72				8,502 S (25
26) Surrey.....	644,497	42,500	1,982,624 ⁸	61.03	50,770 ⁹	1.56	1,932,854	59.47		77,650		310,932 S ¹⁴ (26
27) Vancouver North.....	²³		863,271 ²³ ²⁴	59.13			863,271	59.13				24,983 S (27
28) Vancouver West.....	396,200		1,827,452 ²⁴	152.29	511,897 ²⁵	42.66	1,315,555	109.63				1,416 S (28
ALBERTA (Towns)												
29) Blairmore.....												3 D (29
30) Camrose.....	23,833	35,208	227,827	52.98			227,827	52.98		25,280		4,219 S (30
31) Cardston.....	1,604 ³²		101,698	40.68			101,698	40.68		7,331		38,279 S (31
32) Drumheller (C.).....	190,000 ³⁰		260,318	97.90			260,318	97.90				3,992 S (32
33) Grand Prairie.....	198,334 ³³		418,505	113.11			418,505	113.11				12,890 S ¹⁴ (33
34) Hanna.....			169,572	77.08			169,572	77.08				11,231 S (34
35) High River.....			100,250	45.57			100,250	45.57				12,440 S ¹⁴ (35
36) Raymond.....			190,000	77.55			190,000	77.55				693 D (36
37) Red Deer (C.).....	51,000 ³⁴	38,036	264,265	42.62			264,265	42.62		20,906		216,127 D (37
38) Vegreville.....	2,200 ³⁵		152,044	68.27			152,044	68.27				11,293 S ¹⁴ (38
39) Wetaskiwin (C.).....	23,333 ³⁶		117,583	29.40	³¹		117,583	29.40		1,000		18,446 S (39

(a) STANDARD DEBENTURE DEBT, MUNICIPALITIES 2,000 TO 10,000, \$150 PER CAPITA

- (C.) City. (V.) Village.
(S) Surplus. (D) Deficit.
- (1) Excludes surplus \$2,586 over actuarial requirements.
(2) Excludes surplus \$33,268 over actuarial requirements.
(3) In addition, \$200,000 guaranteed by City.
(4) Excludes surplus of \$25,234.
(5) Excludes \$76,553 surplus over actuarial requirements.
(6) Not including \$81,000 unsold and \$185,000 authorized and unissued.
(7) Excludes surplus \$68,853 over actuarial requirements.
(8) Not including debentures unsold of \$563,000.
(9) Excludes surplus \$394 over actuarial requirements.

- (10) Excludes surplus \$6,629 over actuarial requirements.
(11) Excludes surplus \$104,157 over actuarial requirements.
(12) Excludes surplus \$19,414 over actuarial requirements.
(13) Excludes surplus \$30,743 over actuarial requirements.
(14) Including utility surplus.
(15) Excludes surplus \$10,537 over actuarial requirements.
(16) Includes \$106,831 refunding debentures. Excludes \$75,000 unsold and \$22,500 authorized but unissued.
(17) Not including \$25,000 unissued.
(18) Excludes surplus \$10,664 over actuarial requirements.
(19) Excludes \$251,400 issued and unsold.
(20) Sinking fund of \$38,250 for total local improvements of \$108,488.

(b) AND NOT INCLUDED IN TOTAL GROSS DEBENTURE DEBT

- (21) Excludes surplus \$11,938 over actuarial requirements.
(22) Excludes surplus \$58,501 over actuarial requirements.
(23) Debt consolidated.
(24) Not including share of Greater Vancouver Water Dist.
(25) Excludes surplus \$89,309 over actuarial requirements.
(26) Excludes \$321,500 authorized but not issued, of which \$269,500 is for schools.
(27) Excludes surplus \$23,041 over actuarial requirements.
(28) Not including \$465,650 unissued, of which \$345,650 is for schools.
(29) Excludes surplus \$16,132 over actuarial requirements.
- (30) Drumheller School District No. 2472. Share attributed to City, 76.6%.
(31) No sinking fund, but \$38,790 in securities and cash in trust account, to be applied against debenture payments.
(32) Being Town's share of school division debt.
(33) Share of this amount attributable to Town, 91.54%.
(34) Share of this amount attributable to City, 98.83%.
(35) Share of this amount attributable to Town, 90%.
(36) Share of this amount attributable to City, 91.6%.
(37) Excludes surplus \$371,284 over actuarial requirements.

MUNICIPALITY		PUBLIC UTILITIES GROSS DEBENTURE DEBT					SINKING FUNDS PUBLIC UTILITIES	PUBLIC UTILITIES NET DEBENTURE DEBT (P.U. DEBT LESS P.U. SINKING FUNDS)		RESULTS FOR THE YEAR ¶ (AFTER DEDUCTION OF OPERATION, DEPRECIATION, DEBT RETIREMENT AND INTEREST CHARGES)			
		WATERWORKS	ELECTRIC LIGHT AND POWER	HOUSING §	OTHERS	GROSS TOTAL		AMOUNT	PER CAPITA	WATERWORKS	ELECTRIC LIGHT AND POWER	OTHERS	
						AMOUNT							PER CAPITA
BRITISH COLUMBIA (Cities)		\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	
1)	Alberni.....	30,066				30,066	11.56		30,066	11.56	5,358 D		(1
2)	Chilliwack.....												(2
3)	Courtenay.....	164,000	5,000			169,000	67.60	125,000	44,000	17.60	4,372 S	10,479 S	(3
4)	Cranbrook.....	75,000				75,000	25.00	72,019	2,981	.99	12,905 S	35,962 S	(4
5)	Dawson Creek (V.).....	12				12			12		49,765 D		(5
6)	Duncan.....	171,000				171,000	57.00	42,831	128,169	42.72	3,537 S		(6
7)	Fernie.....										18,078 S	69,078 S	(7
8)	Kamloops.....	225,000				225,000	26.47		225,000	26.47	8,506 S ¹		(8
9)	Kelowna.....	172,000	61,000			233,000	23.30	22,303	210,697	21.07	24,853 S	80,120 S	(9
10)	Kimberley.....	139,000	100,000			239,000	39.18		239,000	39.18	27,413 S ¹⁰		(10
11)	Nanaimo.....	317,468				317,468	42.33	50,657	266,811	35.57	2,888 D ⁹		(11
12)	Nelson.....	175,000	736,000		50,000 g	961,000	141.32	177,691 ²	783,309	115.19	14,701 S	111,385 S	(12
13)	Penticton.....	169,533	127,000		242,000 u	538,533	48.96	279,924 ²	258,609	23.51	18,478 S	97,732 S	(13
14)	Port Alberni.....	134,404		49,000		183,404	22.93	6	6		7,971 S		(14
15)	Port Coquitlam.....					4		4	4		950 D ⁵		(15
16)	Port Moody.....	202,720				202,720	77.97	6	6		12,008 S		(16
17)	Prince George.....	65,815				65,815	10.13		65,815	10.13	18,920 S	80,232 S	(17
18)	Prince Rupert.....	4				4			4		7,488 S		(18
19)	Revelstoke.....	24,000	275,000			299,000	93.44	114,953	184,047	57.51	3,388 S	7,619 S ⁷	(19
20)	Rossland.....	4				4			4		23,109 S		(20
21)	Vernon.....	257,118			18,000 ⁸	275,118	25.01	52,654	222,464	20.22	3,801 S		(21
22)	Westview (V.).....												(22
Suburban and Semi-urban (Districts)													
23)	Chilliwack.....												(23
24)	Oak Bay.....	169,000				169,000	13.52	8,776	160,224	12.82	29,548 S		(24
25)	Summerland.....	144,334			95,000 u	239,334	68.38	46,668	192,666	55.05	6,542 S ¹	12,648 S ¹	(25
26)	Surrey.....	364,377				364,377	11.21	41,978	322,399	9.92	4,630 S		(26
27)	Vancouver North.....	4				4			4		13,020 S ¹		(27
28)	Vancouver West.....	774,752				774,752	64.56	52,949	721,803	60.15	2,125 S		(28
ALBERTA (Towns)													
29)	Blairmore.....										842 D		(29
30)	Camrose.....												(30
31)	Cardston.....	100,094				100,094	40.04		100,094	40.04	759 D		(31
32)	Drumheller (C.).....										6,383 S		(32
33)	Grand Prairie.....	200,171				200,171	54.10		200,171	54.10	1,432 S		(33
34)	Hanna.....	169,572				169,572	77.08		169,572	77.08	1,923 D		(34
35)	High River.....	40,000				40,000	18.18		40,000	18.18	13,281 S		(35
36)	Raymond.....	96,000				96,000	39.18		96,000	39.18	4,734 S		(36
37)	Red Deer (C.).....	46,000				46,000	7.42		46,000	7.42	29,694 S	90,671 S	(37
38)	Vegreville.....	95,295				95,295	42.79		95,295	42.79	2,475 S		(38
39)	Wetaskiwin (C.).....	62,555				62,555	15.64		62,555	15.64	11	11	(39

§ USUALLY IN THE NATURE OF A CONTINGENT LIABILITY SECURED BY MORTGAGES

- (C.) City. (V.) Village.
 (S) Surplus. (D) Deficit.
 (g) Gas plant. (u) Irrigation.
 (T) Transportation Dept. (t) Telephone.
 (1) No deduction for depreciation.

- (2) Actuarial requirements.
 (3) Gas, \$18,884 D; street railway, \$8,868 D.
 (4) Debt consolidated.
 (5) Before depreciation and debt charges.
 (6) Breakdown of sinking fund not available.

¶ AS REPORTED BY THE MUNICIPALITY

- (7) After deducting \$11,485 capital expenditures out of revenue.
 (8) Airport.
 (9) After deducting \$39,206 for construction and equipment.

- (10) Water and light. After deducting \$30,456 for construction and equipment.
 (11) Owned and operated by Calgary Power Ltd.
 (12) Breakdown not available.

CITIZENS RESEARCH INSTITUTE OF CANADA
 TORONTO, CANADA

(Information from official and other reliable sources, but not guaranteed)

MUNICIPALITY		POPULATION		GENERAL NET DEBENTURE DEBT (NET TOTAL DEBT LESS NET PUBLIC UTILITIES DEBT)		ASSESSED VALUE FOR TAXATION (a)		TAXES LEVIED 1949		TAXES COLLECTED IN 1949 (CURRENT AND ARREARS)		1949 TAX LEVY UNPAID AS AT DEC. 31, 1949	ACCUMULATED TAX ARREARS (INCL. 1949 TAXES UNPAID) (AFTER DEDUCTING RESERVE, IF ANY)		TAX SALE LANDS OR CERTIFICATES HELD BY MUNICIPALITY (AFTER DEDUCTING RESERVE, IF ANY)		
		DOMINION CENSUS		TOWN'S REPORT	AMOUNT (\$)	PER CAPITA	AMOUNT (\$)	PER CAPITA	AMOUNT	PER CAPITA	AMOUNT		PER CENT OF 1949 LEVY	AMOUNT	PER CAPITA	AMOUNT	PER CAPITA
		1931	1941	1949													
SASKATCHEWAN (Towns)				\$	\$	\$	\$	\$	\$	\$	%	\$	\$	\$	\$	\$	
1) Biggar.....	2,369	1,930	2,000	25	.....	1,265,100	633	70,042	35.02	68,383	97.6	7,266	9,530 ¹	4.76	.....	( 1	
2) Estevan.....	2,936	2,774	4,000	48,084	12.02	2,684,510	671	136,869	34.22	138,615	101.3	⁹	20,610 ²	5.15	109,999 ³	27.50 (2	
3) Kamsack.....	2,087	1,792	2,500	.....	.....	1,566,140	626	73,157 *	29.26	71,273 *	97.4	7,483 *	⁴	.....	⁴	 (3	
4) Melfort.....	1,809	2,005	2,650	.....	.....	1,794,185	677	110,296	41.62	111,160	100.8	9,734	18,097 ⁵	6.83	30,359 ⁶	11.46 (4	
5) Melville.....	3,891	4,011	4,300	242,456	56.38	2,241,632	521	145,750	33.89	150,031	102.9	19,746	19,370 ⁷	4.50	35,500 ⁸	8.26 (5	
6) Nipiwini (1948).....	562	1,344	3,000	.....	.....	1,394,430	465	91,294	30.43	87,610	96.1	⁹	14,041 ²⁶	4.68	.....	..... ( 6	
(Cities)																	
7) North Battleford.....	5,986	4,745	7,000	263,228	37.60	5,498,147	785	287,787	41.11	285,780	99.3	⁹	¹⁰	.....	¹⁰	 (7	
8) Swift Current.....	5,296	5,594	8,000	441,149	55.14	4,512,540	564	264,557	33.07	265,402	100.3	18,859	8,012 ¹¹	1.00	42,436	5.45 (8	
9) Weyburn.....	5,002	6,167	7,003	90,000	12.85	3,353,470	479	180,764	25.81	177,914	98.4	16,336	29,100 ¹²	4.16	218,914 ¹³	31.26 (9	
10) Yorkton.....	5,027	5,577	6,900	98,415	14.26	5,318,976	771	265,130	38.42	260,027	98.0	27,308	¹⁴	.....	¹⁴	 (10	
MANITOBA																	
11) Dauphin (T.).....	3,971	4,662	5,113	69,524	13.60	2,811,021	550	206,768	40.44	209,875	101.5	17,474	¹⁵	.....	¹⁵	 (11	
12) Neepawa (T.).....	1,910	2,292	2,658 *	27,443	10.32	1,636,669	616	92,728	34.89	91,450	98.6	12,710	¹⁶	.....	¹⁶	 (12	
13) Portage La Prairie (C.).....	6,597	7,187	7,985 ²⁷	354,667	44.42	4,480,395	561	233,065	29.18	233,932	100.4	26,930	36,007	4.51	322,746	40.42 (13	
14) Selkirk (T.).....	4,486	4,915	5,370	330,210	61.50	2,601,650	484	153,090	28.51	147,520	96.4	13,952	27,996 ¹⁷	5.21	105,886 ¹⁷	19.72 (14	
15) The Pas (T.).....	4,030	3,181	3,800	33,977	8.93	1,280,960	337	80,128	21.09	78,116	97.5	18,542	¹⁸	.....	¹⁸	 (15	
16) Transcona (T.).....	5,747	5,495	6,538	²⁵	.....	2,507,665	384	168,882	25.83	165,128	97.8	24,342	¹⁹	.....	¹⁹	 (16	
Suburban and Semi-urban																	
17) Fort Garry (R.M.).....	3,926	4,453	7,000	15,702	2.24	3,341,580	477	243,886	34.84	245,594	100.7	28,062	41,179	5.88	144,474 ²⁰ †	20.64 (17	
18) Kildonan East (R.M.).....	9,047	8,350	10,439	²⁵	.....	3,957,625	379	313,832	30.06	311,233	99.2	35,488	42,462	4.07	160,597 ²¹ †	15.38 (18	
19) Kildonan West (R.M.).....	6,132	6,110	6,695 *	²⁵	.....	3,494,775	522	277,389	41.43	311,791 ²²	.....	⁹	35,330	5.28	348,353 ²³	52.03 (19	
20) St. James (R.M.).....	13,903	13,892	15,723	²⁵	.....	5,917,210	376	515,296	32.77	517,984	100.5	42,338	²⁴	.....	²⁴	 (20	
21) St. Vital (R.M.).....	10,402	11,993	14,153 *	²⁵	.....	6,066,715	467	467,854	33.06	537,205 ²²	.....	⁹	84,754	5.99	294,642 ²³	20.82 (21	

(a) STANDARD ASSESSMENT, MUNICIPALITIES 2,000 TO 10,000, \$750 PER CAPITA

(R.M.) Rural municipality.

(C.) City. (T.) Town.

* 1948 figures.

† Includes tax sale certificates, tax titles and agreements for sale.

¶ Any amounts borrowed in anticipation of debenture issues are additional to these figures. See fourth to last column of next page.

¶¶ Includes business assessment, if any.

(1) After deducting reserve of \$694.

(2) After deducting reserve of \$22,125.

(3) After deducting reserve of \$113,505.

(4) Combined reserve of \$36,427 against tax arrears of \$7,709 and tax title property of \$26,289.

(5) After deducting reserve of \$1,858.

(6) After deducting reserve of \$47,736.

(7) After deducting reserve of \$2,000.

(8) After deducting reserve of \$15,000.

(9) Information not available.

(10) Combined reserve of \$10,550 against tax arrears of \$46,446, tax sale lands of \$3,890 and agreements for sale of \$2,152.

(11) After deducting reserve of \$22,000.

(12) After deducting reserve of \$34,196.

(13) After deducting reserve of \$208,833.

(14) Combined reserve of \$144,859 against tax arrears of \$41,408 and tax title property of \$228,642.

(15) Combined reserve of \$6,855 against tax arrears of \$21,704 and tax sale lands of \$4,374.

(16) Combined reserve of \$7,630 against tax arrears of \$15,428 and other tax assets of \$4,583.

(17) Fully covered by reserve.

(18) Combined reserve of \$76,840 against tax arrears of \$92,027, tax sale certificates and title sales of \$13,895.

(19) Combined reserve of \$574,476 against tax arrears of \$18,177, tax sale certificates of \$3,167 and tax titles of \$591,764.

(20) After deducting reserve of \$96,908.

(21) After deducting reserve of \$194,439.

(22) Includes receipts for tax sale lands.

(23) Gross: Reserve not available.

(24) Combined reserve of \$615,075 against tax arrears of \$55,896 and tax sale lands of \$692,069.

(25) Debt consolidated.

(26) After deducting reserve of \$1,500.

(27) 1947 population.

CITIZENS RESEARCH INSTITUTE OF CANADA
TORONTO, CANADA

(Information from official and other reliable sources, but not guaranteed)

MUNICIPALITY	GROSS DEBENTURE DEBT (WITH DETAILS FOR SCHOOLS AND LOCAL IMPROVEMENTS) (FOR PUBLIC UTILITIES SEE FOLLOWING PAGE)				TOTAL SINKING FUNDS ON HAND		TOTAL NET DEBENTURE DEBT (TOTAL GROSS DEBT LESS SINKING FUNDS)		FLOATING DEBT		LOCAL IMPROVE- MENTS SINKING FUND (OWNER'S SHARE ONLY)	CURRENT OPERATING SURPLUS OR DEFICIT
	SCHOOLS (HIGH AND PUBLIC)	LOCAL IMPROVEMENTS (OWNER'S SHARE)	TOTAL GROSS DEBENTURE DEBT (a)						AMOUNT BORROWED IN ANTICIPATION OF DEBENTURE ISSUES (b)	OTHER BANK LOANS, TREASURY NOTES, OVERDRAFTS		
	AMOUNT	AMOUNT	AMOUNT	PER CAPITA	AMOUNT	PER CAPITA	AMOUNT	PER CAPITA				
SASKATCHEWAN												
(Towns)												
1) Biggar.....	\$ 18,651	\$	\$ 97,529	\$ 48.76	\$ 28,838	\$ 14.42	\$ 68,691	\$ 34.34	\$	\$	\$	\$ 14,365 S (1
2) Estevan.....	47,329	755	54,401	13.60	.....	.....	54,401	13.60	.....	.....	.....	13,810 S (2
3) Kamsack.....	.....	.....	5,495	2.20	.....	.....	5,495	2.20	.....	.....	.....	1,532 S (3
4) Melfort.....	.....	.....	119,558	45.12	.....	.....	119,558	45.12	.....	.....	.....	2,434 S (4
5) Melville.....	30,320	42,531	298,415 ¹	69.40	.....	.....	298,415 ¹	69.40	.....	10,000	.....	815 D (5
6) Nipiwini (1948).....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	3,569 S (6
(Cities)												
7) North Battleford.....	136,343 ²	.....	685,991	98.00	385,956 ³	55.14	300,035	42.86	.....	.....	.....	1,054 D (7
8) Swift Current.....	113,116	.....	772,400	96.55	.....	.....	772,400	96.55	.....	.....	.....	11,356 D (8
9) Weyburn.....	92,000	.....	153,000	21.85	3,000 ⁴	.44	150,000	21.41	.....	35,000	.....	7,727 S (9
10) Yorkton.....	57,141	.....	135,074 ⁵	19.58	.....	.....	135,074	19.58	134,775	21,000	.....	2,740 S (10
MANITOBA												
11) Dauphin (T.).....	37,000	37,458	227,675	44.53	12,298 ¹⁰	2.41	215,377	42.12	.....	.....	.....	4,663 S ⁷ (11
12) Neepawa (T.).....	.....	.....	27,443	10.32	.....	.....	27,443	10.32	.....	.....	.....	14,261 D ⁷ (12
13) Portage La Prairie (C.).....	250,000	.....	564,000 ^{8 9}	70.63	.....	.....	564,000	70.63	.....	.....	.....	12,633 D (13
14) Selkirk (T.).....	186,914	73,710	353,485	65.83	23,275	4.33	330,210	61.50	.....	.....	.....	6,821 D (14
15) The Pas (T.).....	.....	.....	121,480	31.97	22,592 ¹¹	5.95	98,888	26.01	.....	.....	.....	3,259 D (15
16) Transcona (T.).....	122,674 ¹³	.....	927,300 ¹²	141.83	.....	.....	927,300	141.83	.....	1,952	.....	26,471 D (16
Suburban and Semi-urban												
17) Fort Garry (R.M.).....	.....	.....	109,811 ¹⁴	15.69	.....	.....	109,811	15.69	.....	.....	.....	930 S (17
18) Kildonan East (R.M.).....	233,904 ¹³	.....	636,162 ¹⁵	60.94	.....	.....	636,162	60.94	.....	.....	.....	22,119 S (18
19) Kildonan West (R.M.).....	¹⁹	.....	718,400 ^{8 16}	107.30	.....	.....	718,400	107.30	.....	.....	.....	? (19
20) St. James (R.M.).....	346,600	.....	2,312,000 ^{8 17}	147.05	.....	.....	2,312,000	147.05	.....	.....	.....	37,788 D (20
21) St. Vital (R.M.).....	.....	.....	745,312 ¹⁸	52.66	16,857	1.19	728,455	51.47	.....	15,182	.....	? (21

(a) STANDARD DEBENTURE DEBT, MUNICIPALITIES 2,000 TO 10,000, \$150 PER CAPITA

(R.M.) Rural municipality.

(C.) City. (T.) Town.

(S) Surplus. (D) Deficit.

(1) Of this amount, \$155,622 is owned by the Town's electric light trust fund.

(2) Includes separate school debenture debt of \$9,484.

(3) Actuarial requirements. Excludes surplus of \$54,916.

(4) In addition, sinking fund has a surplus of \$90,974.

(5) In addition, Central Mortgage and Housing capital loan of \$23,225.

(6) Excludes surplus of \$8,158.

(7) Including utility surplus.

(8) Debt consolidated.

(9) Not including \$6,300 bonds of Portage La Prairie Rink Co. Ltd. guaranteed by City.

(10) Excludes surplus of \$8,152.

(11) Excludes surplus of \$4,144.

(b) AND NOT INCLUDED IN TOTAL GROSS DEBENTURE DEBT

(12) Not including \$45,723, estimated share of Greater Winnipeg Water District's net debt. Includes \$900,211 consolidated and \$27,090 sewage disposal.

(13) School portion of consolidated debt.

(14) Not including \$49,344, estimated share of net debt of G.W.W.D.

(15) Not including \$87,933, estimated share of net debt of G.W.W.D.

(16) Not including \$61,557, estimated share of net debt of G.W.W.D.

(17) Not including \$122,135, estimated share of net debt of G.W.W.D. In addition, Dominion Government housing loan of \$20,140.

(18) Not including \$129,946, estimated share of net debt of G.W.W.D. Includes \$740,974 consolidated and \$4,339 sewage disposal. Excludes \$18,305 deferred liability re water main.

(19) Debt of School District No. 8 not available.

CITIZENS RESEARCH INSTITUTE OF CANADA
TORONTO, CANADA

(Information from official and other reliable sources, but not guaranteed)

MUNICIPALITY	PUBLIC UTILITIES GROSS DEBENTURE DEBT						SINKING FUNDS PUBLIC UTILITIES	PUBLIC UTILITIES NET DEBENTURE DEBT (P.U. DEBT LESS P.U. SINKING FUNDS)		RESULTS FOR THE YEAR ¶ (AFTER DEDUCTION OF OPERATION, DEPRECIATION, DEBT RETIREMENT AND INTEREST CHARGES)		
	WATERWORKS	ELECTRIC LIGHT AND POWER	HOUSING	OTHERS	GROSS TOTAL			AMOUNT	PER CAPITA	WATERWORKS	ELECTRIC LIGHT AND POWER	OTHERS
					AMOUNT	PER CAPITA						
SASKATCHEWAN	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
(Towns)												
1) Biggar	1				1			1		8,158 S		(1
2) Estevan	6,317				6,317	1.58		6,317	1.58	9,219 S		(2
3) Kamsack	5,495				5,495	2.20		5,495	2.20	6,564 S	14,694 S	(3
4) Melfort	119,558				119,558	45.12		119,558	45.12	5,901 S		(4
5) Melville	55,959				55,959	13.01		55,959	13.01	1,549 S		(5
6) Nipiwini (1948)												(6
(Cities)												
7) North Battleford	125,000	131,000			256,000	36.57	219,193	36,807	5.26	17,092 S 2	29,518 S 2	(7
8) Swift Current	172,611	158,640			331,251	41.41		331,251	41.41	18,899 S	105,355 S	(8
9) Weyburn	60,000				60,000	8.57		60,000	8.57	5,505 S 3	37,626 S 3	(9
10) Yorkton	36,659				36,659	5.31		36,659	5.31	807 D		(10
MANITOBA												
11) Dauphin (T.)	158,151				158,151	30.93	12,298	145,853	28.52	11,668 S		(11
12) Neepawa (T.)										5,385 S		(12
13) Portage La Prairie (C.)	209,333				209,333	26.21		209,333	26.21	20,272 S		(13
14) Selkirk (T.)	12,500				12,500	2.33	12,500					(14
15) The Pas (T.)		87,503			87,503	23.03	22,592	64,911	17.08	252 S	17,473 S	(15
16) Transcona (T.)	4				4			4		6,000 S		(16
Suburban and Semi-urban												
17) Fort Garry (R.M.)	94,109				94,109	13.44		94,109	13.44	5		(17
18) Kildonan East (R.M.)	4				4			4		15,458 S 3		(18
19) Kildonan West (R.M.)	4				4			4		5		(19
20) St. James (R.M.)	4				4			4		14,513 S		(20
21) St. Vital (R.M.)	4				4			4		5		(21

¶ AS REPORTED BY THE MUNICIPALITY

(R.M.) Rural municipality.

(C.) City.

(S) Surplus.

(1) Breakdown not available.

(T.) Town.

(D) Deficit.

(2) After deducting operating expenses only.

(3) Before depreciation and debt charges.

(4) Debt consolidated.

(5) Information not available.

CITIZENS RESEARCH INSTITUTE OF CANADA
TORONTO, CANADA

(Information from official and other reliable sources, but not guaranteed)

MUNICIPALITY	POPULATION			GENERAL NET DEBENTURE DEBT (NET TOTAL DEBT LESS NET PUBLIC UTILITIES DEBT)		ASSESSED VALUE FOR TAXATION (a)		TAXES LEVIED 1949		TAXES COLLECTED IN 1949 (CURRENT AND ARREARS)		1949 TAX LEVY UNPAID AS AT DEC. 31, 1949	ACCUMULATED TAX ARREARS (INCL. 1949 TAXES UNPAID) (AFTER DEDUCTING RESERVE, IF ANY)		TAX SALE LANDS OR CERTIFICATES HELD BY MUNICIPALITY (AFTER DEDUCTING RESERVE, IF ANY)	
	DOMINION CENSUS		TOWN'S REPORT	AMOUNT (\$)	PER CAPITA	AMOUNT	PER CAPITA	AMOUNT	PER CAPITA	AMOUNT	PER CENT OF 1949 LEVY		AMOUNT	PER CAPITA	AMOUNT	PER CAPITA
	1931	1941															1949

ONTARIO (Towns)																
1) Acton (V.).....	1,895	2,063	2,965	\$ 22,446	\$ 7.57	\$ 1,044,457	\$ 352	\$ 75,186	\$ 25.36	\$ 74,288	% 98.8	\$ 1,365	\$ 1,363 ¹⁹	\$.46	\$	\$
2) Alexandria.....	2,006	2,175	2,192	6,837	2.74	998,826	456	51,658	23.57	48,063	93.0	7,688	3,712 ²	1.69	617 ¹	.28
3) Alliston.....	1,379	1,733	1,849	617,367	333.89	840,785	456	56,417	30.51	55,504	98.4	2,897	3,164 ¹	1.71	250 ¹	.14
4) Almonte.....	2,415	2,543	2,626	118,688	45.20	1,209,752	461	82,964	31.59	81,200	97.9	5,936	4,790 ²²	1.82	1,722 ¹	6.56
5) Amherstburg.....	2,759	2,853	3,506	6,030	1.72	2,858,929	815	112,422	32.07	109,745	97.6	10,277	15,042	4.30	4,242	1.21
6) Arnprior.....	4,023	3,895	4,336	223,804	51.62	2,191,900	506	126,308	29.13	126,667	100.3	6,723	3,566 ²⁰	.82	837 ¹	.19
7) Aurora.....	2,587	2,726	3,676	174,581	47.49	1,938,801	527	96,579	26.27	96,812	100.2	6,011	9,134	2.48	.....	.....
8) Aylmer.....	2,283	2,478	3,384	216,280	63.91	2,268,541	670	105,235	31.10	103,910	98.7	3,975	5,275 ²¹	1.56	.....	.....
9) Barton (Twp.).....	3,295	4,512	3,246 ²⁷	560,411	172.65	1,545,263	476	68,248	21.03	71,191	104.3	13,490	19,132 ²³	5.89	1 ²⁴	.....
10) Blenheim.....	1,690	1,952	2,373	63,082	26.58	1,540,538	649	76,064	32.05	71,400	93.9	5,647	6,255	2.64	.....	.....
11) Blind River.....	2,805	2,619	2,393	110,590	46.21	805,250	336	56,608	23.66	53,939	95.3	7,220	10,556 ¹	4.41	101	.04
12) Bowmanville.....	4,080	4,113	4,618	313,700	67.93	2,936,200	636	167,844	36.35	164,272	97.9	15,467	19,852	4.30	325 ¹	.07
13) Bracebridge.....	2,436	2,341	2,717	271,902	100.07	1,284,039	473	77,068	28.36	76,096	98.7	6,674	10,041	3.70	1,375	.51
14) Brampton.....	5,532	6,020	7,174	446,715	62.27	5,904,196	823	283,533	39.52	275,808	97.3	12,947	19,070 ¹	2.66	.....	.....
15) Burlington.....	3,046	3,815	5,575	351,900	63.12	4,160,100	746	175,950	31.56	177,019	100.6	2,973	3,778	.68	1,282	.23
16) Campbellford.....	2,744	3,018	3,206	216,610	67.56	1,606,245	501	89,847	28.02	91,010	101.3	5,662	9,494	2.96	.....	.....
17) Carleton Place.....	4,105	4,305	4,422	73,289	16.57	2,046,014	463	137,592	31.12	135,556	98.5	6,288	10,130 ³	2.29	334 ⁴	.08
18) Chapleau (Twp.).....	2,346	1,867	2,750	33,190	12.07	1,174,425	427	87,688	31.89	83,419	95.1	6,903	6,144 ²⁵	2.23	.....	.....
19) Clinton.....	1,842	1,896	2,475	37,779	15.26	1,056,232	427	65,486	26.46	64,365	98.3	3,059	3,826	1.55	28	.01
20) Cobalt.....	3,885	2,376	2,120	13,174	6.21	563,639	266	59,089	27.87	55,920	94.6	10,898	22,496 ¹	10.61	9,198 ¹	4.34
21) Cobourg.....	5,834	5,973	7,209	523,230	72.58	3,438,995	477	200,508	27.81	196,888	98.2	8,892	18,376 ¹	2.55	5,227 ¹	.72
22) Cochrane.....	3,963	2,844	3,270	103,769	31.73	2,019,810	618	105,383	32.23	102,786	97.6	6,764	18,297 ¹	5.60	18,428 ¹	5.64
23) Collingwood.....	5,809	6,270	7,080	228,000	32.20	4,155,708	587	227,166	32.09	225,745	99.4	17,542	24,346 ¹	34.39	49,824 ¹	7.04
24) Copper Cliff.....	3,173	3,732	3,907	394,189	100.89	6,500,000	1,664	182,000	46.58	181,997	99.9	3	3	.....	.....	.....
25) Delhi (V.).....	1,298	2,062	2,506	498,553	198.94	3,810,985	1,521	143,432	57.24	139,348	97.2	6,353	7,108 ⁵	2.84	.....	.....
26) Dryden.....	1,369	1,641	2,322	477,306	205.56	2,854,025	1,229	120,721	51.99	117,217	97.1	6,942	7,980	3.44	1	.....
27) Dundas.....	5,026	5,276	6,445	260,581	40.43	4,696,230	729	235,607	36.56	236,052	100.2	3,089	344 ⁶	.05	5,254 ¹	.82
28) Dunnville.....	3,405	4,028	4,312	50,506	11.71	2,197,425	510	134,253	31.13	133,350	99.3	2,743	695 ⁷	.16	345 ⁸	.08
29) Durham.....	1,800	1,700	2,291	11,658	5.09	874,652	382	54,372	23.73	51,324	94.4	6,368	9,090 ⁹	3.97	.....	.....
30) Elmira.....	2,170	2,012	2,417	168,092	69.55	2,276,458	942	79,058	32.71	78,086	98.8	2,818	1,872	.77	.....	.....
31) Essex.....	1,888	1,935	2,603	519,612	199.62	1,860,413	715	78,589	30.19	76,020	96.7	7,429	1 ²⁶	.....	.....	.....
32) Fergus (V.).....	2,594	2,832	3,355	362,562	108.07	1,772,940	528	130,452	38.88	129,019	98.9	3,269	4,614 ¹¹	1.38	1 ¹²	.....
33) Fort Erie.....	5,904	6,595	7,585	1,187,075	147.49	5,415,406	714	357,659	47.15	352,874	98.7	26,455	39,028 ¹³	5.15	12,281 ¹⁴	1.62
34) Fort Frances.....	5,470	5,897	7,653	316,892	41.41	5,199,189	679	267,975	35.02	262,317 ¹⁵	97.9	32,001	15,580 ¹⁶	2.04	16,265 ¹	2.13
35) Gananoque (S.T.).....	3,592	4,044	4,464	464,121	103.97	2,188,767	490	148,157	33.19	143,700	97.0	15,591	9,657 ²⁸	2.16	1	.....
36) Georgetown.....	2,288	2,562	3,303	385,276	116.64	1,499,130	454	106,809	32.34	104,991	98.3	5,416	5,710	1.73	.....	.....
37) Geraldton.....	.....	2,979	3,071	161,582	52.62	1,661,655	541	97,678	31.81	96,412	98.7	17,980	5,000 ¹⁷	1.63	1 ¹⁸	.....
38) Goderich.....	4,491	4,557	4,885	451,784	92.48	2,771,959	567	162,065	33.18	156,655	96.7	9,969	12,422	2.54	727	.15

(a) STANDARD ASSESSMENT, MUNICIPALITIES 2,000 TO 10,000, \$750 PER CAPITA

(S.T.) Separated town.
(Twp.) Township.
(V.) Village.

* Any amounts borrowed in anticipation of debenture issues are additional to these figures. See fourth to last column of next page.

(1) Amount fully covered by reserve.

(2) After deducting reserve of \$8,789.

(3) After deducting reserve of \$881.

(4) After deducting reserve of \$852.

(5) After deducting reserve of \$602.

(6) After deducting reserve of \$4,143.

(7) After deducting reserve of \$5,000.

(8) After deducting reserve of \$10,682.

(9) After deducting reserve of \$198.

(10) After deducting reserve of \$3,014.

(11) After deducting reserve of \$1,254.

(12) After deducting reserve of \$116.

(13) After deducting reserve of \$2,154.

(14) After deducting reserve of \$40,796.

(15) Includes penalties and interest.

(16) After deducting reserve of \$42,511.

(17) After deducting reserve of \$25,412.

(18) After deducting reserve of \$8,550.

(19) After deducting reserve of \$29.

(20) After deducting reserve of \$8,144.

(21) After deducting reserve of \$273.

(22) After deducting reserve of \$4,116.

(23) After deducting reserve of \$5,000.

(24) After deducting reserve of \$12,340.

(25) After deducting reserve of \$2,000.

(26) After deducting reserve of \$11,839.

(27) Excludes inmates of public institutions.

(28) After deducting reserve of \$15,000.

CITIZENS RESEARCH INSTITUTE OF CANADA
TORONTO, CANADA

(Information from official and other reliable sources, but not guaranteed)

1950 Issue

FINANCIAL STATISTICS—CANADIAN MUNICIPALITIES—DECEMBER 31, 1949

MUNICIPALITY	GROSS DEBENTURE DEBT (WITH DETAILS FOR SCHOOLS AND LOCAL IMPROVEMENTS) (FOR PUBLIC UTILITIES SEE FOLLOWING PAGE)				TOTAL SINKING FUNDS ON HAND		NET TOTAL DEBENTURE DEBT (TOTAL GROSS DEBT LESS SINKING FUNDS)		FLOATING DEBT		LOCAL IMPROVE- MENTS SINKING FUND (OWNER'S SHARE ONLY)	CURRENT OPERATING SURPLUS OR DEFICIT
	SCHOOLS (HIGH AND PUBLIC)	LOCAL IMPROVEMENTS (OWNER'S SHARE)	TOTAL GROSS DEBENTURE DEBT (a)						AMOUNT BORROWED IN ANTICIPATION OF DEBENTURE ISSUES (b)	OTHER BANK LOANS, TREASURY NOTES, OVERDRAFTS		
	AMOUNT	AMOUNT	AMOUNT	PER CAPITA	AMOUNT	PER CAPITA	AMOUNT	PER CAPITA				
ONTARIO (Towns)												
1) Acton (V.).....	\$ 16,800	\$ 6,600 ²	\$ 97,470	\$ 32.87	\$ 2,100	\$.71	\$ 95,370	\$ 32.17	\$	\$ 21,874	\$ 2,100	\$ 1,456 D (1
2) Alexandria.....	.....	.....	15,188	6.93	.....	.....	15,188	6.93	.....	42,069	.....	1,003 S (2
3) Alliston.....	476,500 ¹	.....	617,367	333.89	.....	.....	617,367	333.89	.....	28,149	.....	6,800 S (3
4) Almonte.....	118,688	.....	314,289	119.68	.....	.....	314,289	119.68	.....	30,000	.....	9,333 D (4
5) Amherstburg.....	.....	.....	6,030	1.72	.....	.....	6,030	1.72	28,878	11,460	.....	4,581 S (5
6) Arnprior.....	35,495	84,792 ²	347,292	80.09	2,001	.46	345,291	79.63	.....	.....	.....	1,920 S (6
7) Aurora.....	31,145	33,775	174,581	47.49	.....	.....	174,581	47.49	.....	7,242	.....	339 S (7
8) Aylmer.....	184,035 ¹¹	5,435	243,285 ¹¹	71.89	.....	.....	243,285 ¹¹	71.89	.....	175,000	.....	11,956 D (8
9) Barton (Twp.).....	418,066	.....	663,677	204.66	103,266	20.88	560,411	172.65	.....	51,143	.....	2,745 S (9
10) Blenheim.....	27,640	27,942 ²	118,130	49.78	.....	.....	118,130	49.78	.....	30,000	.....	486 D (10
11) Blind River.....	11,000	85,000 ²	110,590	46.21	.....	.....	110,590	46.21	.....	11,000	.....	4,319 S (11
12) Bowmanville.....	52,982	47,949	329,100	71.26	.....	.....	329,100	71.26	144,550	31,500	.....	14,134 S (12
13) Bracebridge.....	55,408	11,494 ²	485,570	178.71	.....	.....	485,570	178.71	4,467	14,770	.....	1,884 D (13
14) Brampton.....	81,862	72,479	448,698	62.54	.....	.....	448,698	62.54	.....	119,795	.....	53 S (14
15) Burlington.....	319,571 ⁴	25,333 ²	646,418 ^{3 4}	115.95	.....	.....	646,418 ⁴	115.95	.....	43,194	.....	24,423 S (15
16) Campbellford.....	86,088	13,807	216,610	67.56	.....	.....	216,610	67.56	.....	8,373	.....	2,492 D (16
17) Carleton Place.....	26,296	7,463	169,685	38.37	.....	.....	169,685	38.37	44,000	14,028	.....	7,735 D (17
18) Chapleau (Twp.).....	31,750	.....	92,990	33.81	.....	.....	92,990	33.81	.....	5,000	.....	4,732 D (18
19) Clinton.....	86,000	.....	394,375	159.34	67,612	27.32	326,763	132.03	.....	.....	.....	722 S (19
20) Cobalt.....	13,174	.....	13,174	6.21	.....	.....	13,174	6.21	.....	6,062	.....	3,956 S (20
21) Cobourg.....	29,328	9,900 ²	692,547	96.07	.....	.....	692,547	96.07	30,000	15,000	.....	1,171 S (21
22) Cochrane.....	10,669 ⁵	.....	253,276 ⁵	77.45	.....	.....	253,276 ⁵	77.45	.....	14,113	.....	5,610 D (22
23) Collingwood.....	.....	.....	338,000 ¹⁸	47.74	.....	.....	338,000	47.74	79,583	5,905	.....	16,851 D (23
24) Copper Cliff.....	312,194	.....	394,189	100.89	.....	.....	394,189	100.89	.....	140	.....	13,365 D (24
25) Delhi (V.).....	78,803 ⁶	114,130	819,644 ⁶	327.07	.....	.....	819,644 ⁶	327.07	.....	41,816	.....	6,572 S (25
26) Dryden.....	314,267	138,039 ²	585,443	252.13	.....	.....	585,443	252.13	.....	44,980	.....	945 S (26
27) Dundas.....	70,373	80,601	282,410	43.82	.....	.....	282,410	43.82	.....	3,351	.....	2,743 S (27
28) Dunnville.....	35,506	.....	50,506	11.71	.....	.....	50,506	11.71	.....	997	.....	1,815 S (28
29) Durham.....	.....	7,034 ²	48,213	21.04	.....	.....	48,213	21.04	.....	.....	.....	9,056 S (29
30) Elmira.....	62,000	15,602 ²	229,887	95.11	.....	.....	229,887	95.11	.....	.....	.....	55 S (30
31) Essex.....	395,056 ¹²	.....	655,100 ¹²	251.67	.....	.....	655,100	251.67	.....	3,322	.....	965 S (31
32) Fergus (V.).....	270,392 ⁷	38,303	363,933 ⁷	108.47	.....	.....	363,933 ⁷	108.47	.....	13,638	.....	981 S (32
33) Fort Erie.....	391,337 ⁸	.....	1,231,879 ⁸	162.41	.....	.....	1,231,879 ⁸	162.41	.....	45,410	.....	7,386 S (33
34) Fort Frances.....	110,158 ⁹	63,524	363,622 ^{9 10}	47.51	.....	.....	363,622 ^{9 10}	47.51	33,000	55,359	.....	9,358 S (34
35) Gananoque (S.T.).....	417,500	.....	565,626	126.71	79,632 ¹⁴	17.84	485,994	108.87	.....	5,306	.....	10,500 S (35
36) Georgetown.....	650	15,919 ²	509,899	154.37	.....	.....	509,899	154.37	30,000	35,429	.....	790 S (36
37) Geraldton.....	152,613	.....	161,582	52.62	.....	.....	161,582	52.62	.....	2,526	.....	468 S (37
38) Goderich.....	328,042	28,498 ²	476,818	97.61	.....	.....	476,818	97.61	.....	16,752	.....	4,394 S (38

(a) STANDARD DEBENTURE DEBT, MUNICIPALITIES 2,000 TO 10,000, \$150 PER CAPITA

(b) AND NOT INCLUDED IN TOTAL GROSS DEBENTURE DEBT

(S.T.) Separated town.

(Twp.) Township.

(V.) Village.

(S) Surplus

(D) Deficit.

(1) Part of the school debt charges is recoverable from adjacent municipalities.

(2) Total for local improvements.

(3) Does not include \$6,777 assumed from Twp. of Nelson.

(4) Includes \$65,500 issued by separate school authorities.

(5) Includes \$10,669 issued by separate school authorities.

(6) Includes \$9,600 issued by separate school authorities.

(7) Includes \$132,800 issued by separate school authorities.

(8) Includes \$60,929 issued by separate school authorities.

(9) Includes \$32,800 issued by separate school authorities.

(10) Excludes \$14,803 assumed from Twp. of McIrvine.

(11) Includes \$29,448 issued by separate school authorities.

(12) Includes \$51,100 issued by separate school authority and \$270,000 issued on behalf of Essex High School District Board.

(13) Includes \$77,000 refunding issue.

(14) Excludes \$761 surplus over actuarial requirement.

CITIZENS RESEARCH INSTITUTE OF CANADA
TORONTO, CANADA

(Information from official and other reliable sources, but not guaranteed)

MUNICIPALITY	PUBLIC UTILITIES GROSS DEBENTURE DEBT						SINKING FUNDS PUBLIC UTILITIES	PUBLIC UTILITIES NET DEBENTURE DEBT (P.U. DEBT LESS P.U. SINKING FUNDS)		RESULTS FOR THE YEAR ¶ (AFTER DEDUCTION OF OPERATION, DEPRECIATION, DEBT RETIREMENT AND INTEREST CHARGES)		
	WATERWORKS	ELECTRIC LIGHT AND POWER	HOUSING	OTHERS	GROSS TOTAL			AMOUNT	PER CAPITA	WATERWORKS	ELECTRIC LIGHT AND POWER	OTHERS
					AMOUNT	PER CAPITA						
ONTARIO (Towns)	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
1) Acton (V.).....	47,124	.....	25,800	.....	72,924	24.59	.....	72,924	24.59	2,808 S	7,229 S	.....
2) Alexandria.....	8,351	.....	.....	.....	8,351	3.81	.....	8,351	3.81	3,480 D	10,658 S	.....
3) Alliston.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	4,522 S	9,767 S	.....
4) Almonte.....	178,370	17,231	.....	.....	195,601	74.49	.....	195,601	74.49	5,534 S ³	9,782 S	.....
5) Amherstburg.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
6) Arnprior.....	114,385	7,102	.....	.....	121,487	28.02	.....	121,487	28.02	1,501 S	17,649 S	.....
7) Aurora.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	1,881 S	14,449 S	.....
8) Aylmer.....	27,005	.....	.....	.....	27,005	7.98	.....	27,005	7.98	559 S	10,699 S	.....
9) Barton (Twp.).....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
10) Blenheim.....	55,048	.....	.....	.....	55,048	23.20	.....	55,048	23.20	.....	3,119 S	.....
11) Blind River.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	7,049 S	.....	.....
12) Bowmanville.....	15,400	.....	.....	.....	15,400	3.33	.....	15,400	3.33	11,336 S	30,061 S	.....
13) Bracebridge.....	.....	213,668	.....	.....	213,668	78.64	.....	213,668	78.64	.....	9,642 S ¹	.....
14) Brampton.....	1,983	.....	.....	.....	1,983	.28	.....	1,983	.28	16,513 S	19,654 S	.....
15) Burlington.....	189,545	104,973	.....	.....	294,518	52.83	.....	294,518	52.83	?	22,366 S	.....
16) Campbellford.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	4,191 D	11,610 D	.....
17) Carleton Place.....	96,396	.....	.....	.....	96,396	21.80	.....	96,396	21.80	1,234 S	8,421 S	.....
18) Chappleau (Twp.).....	59,800	.....	.....	.....	59,800	21.75	.....	59,800	21.75	869 D ³	.....	.....
19) Clinton.....	15,700	.....	.....	285,000	300,700	121.49	11,716	288,984	116.76	335 D	1,919 S	.....
20) Cobalt.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	2,176 S	.....	.....
21) Cobourg.....	133,871	20,827	14,620	.....	169,317	23.49	.....	169,317	23.49	12,057 S	21,771 S	.....
22) Cochrane.....	148,000	.....	.....	1,507	149,507	45.72	.....	149,507	45.72	?	?	.....
23) Collingwood.....	82,000	.....	20,000	.....	100,000	14.12	.....	100,000	14.12	3,809 S	18,898 S	.....
24) Copper Cliff.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
25) Delhi (V.).....	272,000	49,091	.....	.....	321,091	128.13	.....	321,091	128.13	5,104 S	.....	.....
26) Dryden.....	84,501	23,636	.....	.....	108,137	46.57	.....	108,137	46.57	6,175 S	8,839 S	2,595 D ^t
27) Dundas.....	21,829	.....	.....	.....	21,829	3.39	.....	21,829	3.39	3,235 S	2,737 S	.....
28) Dunnville.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	319 S	5,071 S	.....
29) Durham.....	36,555	.....	.....	.....	36,555	15.96	.....	36,555	15.96	1,774 S	3,999 S	.....
30) Elmira.....	60,649	1,146	.....	.....	61,795	25.57	.....	61,795	25.57	1,185 D	11,559 S	.....
31) Essex.....	128,878	6,610	.....	.....	135,488	52.05	.....	135,488	52.05	4,672 S ³	851 D	.....
32) Fergus (V.).....	1,371	.....	.....	.....	1,371	.41	.....	1,371	.41	2,058 S	4,864 S	.....
33) Fort Erie.....	44,804	.....	.....	.....	44,804	5.91	.....	44,804	5.91	3,681 S	.....	.....
34) Fort Frances.....	16,730	.....	.....	30,000 ^t	46,730	6.11	.....	46,730	6.11	12,999 S	43,429 S	2,322 S ^t
35) Gananoque (S.T.).....	37,478	.....	.....	.....	37,478	8.40	15,605	21,873	4.90	1,664 S	.....	.....
36) Georgetown.....	106,094	.....	18,529	.....	124,623	37.73	.....	124,623	37.73	9,877 S	13,551 S	.....
37) Geraldton.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
38) Goderich.....	17,629	7,405	.....	.....	25,034	5.12	.....	25,034	5.12	920 D	7,351 S	.....

¶ AS REPORTED BY THE MUNICIPALITY

- (S.T.) Separated town.
(Twp.) Township.
(V.) Village.
(S) Surplus
(t) Telephone system.
- (1) Power, Light and Water Commission.
(2) Excludes \$148 surplus over actuarial requirements.
(3) Before depreciation charges.
- (D) Deficit.

MUNICIPALITY	POPULATION			GENERAL NET DEBENTURE DEBT (NET TOTAL DEBT LESS NET PUBLIC UTILITIES DEBT)		ASSESSED VALUE FOR TAXATION (a)		TAXES LEVIED 1949		TAXES COLLECTED IN 1949 (CURRENT AND ARREARS)		1949 TAX LEVY UNPAID AS AT DEC. 31, 1949	ACCUMULATED TAX ARREARS (INCL. 1949 TAXES UNPAID) (AFTER DEDUCTING RESERVE, IF ANY)		TAX SALE LANDS OR CERTIFICATES HELD BY MUNICIPALITY (AFTER DEDUCTING RESERVE, IF ANY)	
	DOMINION CENSUS		TOWN'S REPORT	AMOUNT (\$)	PER CAPITA	AMOUNT	PER CAPITA	AMOUNT	PER CAPITA	AMOUNT	PER CENT OF 1949 LEVY		AMOUNT	PER CAPITA	AMOUNT	PER CAPITA
	1931	1941	1949													

ONTARIO (Towns)																
1) Gravenhurst.....	1,830	2,122	3,711	\$ 82,575	\$ 22.25	\$ 1,336,451	\$ 360	\$ 79,468	\$ 21.41	\$ 76,663	96.5	\$ 6,569	\$ 2,471 ¹	\$.67	\$ 202	\$.05
2) Grimsby.....	2,198	2,331	2,434	250,126	102.76	1,836,548	755	108,222	44.46	107,208	99.0	5,012	6,942	2.85	1,602 ²	.66
3) Hanover.....	3,077	3,290	3,743	89,656	23.95	2,227,655	595	123,866	33.09	122,590	99.0	6,615	11,122	2.97	208	.06
4) Hawkesbury.....	5,177	6,263	6,578	255,500	38.84	2,635,968 ³	401	192,915	29.30	187,985	97.4	18,596	27,817	4.23	1,313	.20
5) Hespeler.....	2,752	3,058	3,657	150,826	41.24	3,048,764	834	126,505	34.59	131,113	103.6	2,458	1,406 ⁴	.38	3,551 ⁵	.97
6) Humberstone (V.).....	2,490	2,963	3,647	26,477	7.26	1,479,187	406	95,105	26.08	91,302	96.0	10,701	14,741 ³¹	4.04	1 ³²	.....
7) Huntsville.....	2,817	2,800	3,244	323,630	99.76	3,106,302	958	109,948	33.89	111,313	101.2	6,042	4,016 ⁶	1.24	561 ⁷	.17
8) Ingersoll (S.T.).....	5,233	5,782	6,428	1,244,062	193.54	4,244,024	660	219,246	34.11	213,434	97.3	14,096	19,832 ⁸	3.09	118 ⁹	.02
9) Kapuskasing.....	3,819	3,431	4,835	853,777	176.58	7,907,195 ¹⁰	1,635	412,125	85.24	414,648	100.6	2,691	2,755 ¹¹	.57	.....	.....
10) Kenora.....	6,766	7,745	9,012	631,056	70.02	5,874,485	652	373,558	41.45	362,888	97.1	28,002	29,785 ¹²	3.31	14,544 ⁵	1.61
11) Kincardine.....	2,465	2,507	2,785	57,359	20.59	1,303,205	468	81,247	29.17	79,829	98.3	5,756	7,229 ¹³	2.59	107	.04
12) Kingsville.....	2,174	2,317	2,485	315,148	126.82	2,366,720	952	91,338	36.78	89,018	97.4	8,200	10,726	4.32	.....	.....
13) Leamington.....	4,902	5,858	7,421	476,619	64.23	6,076,790	819	239,754	32.31	236,278	98.6	17,185	21,979 ⁵	2.96	31 ⁵	.....
14) Lindsay.....	7,505	8,403	9,103	109,068	11.98	6,184,671	679	268,094	29.45	269,483	100.5	18,935	21,810 ⁵	2.39	18,345 ⁵	2.01
15) Listowel.....	2,676	3,013	3,234	465,151	143.83	1,919,781	594	99,979	30.91	97,135	97.2	6,044	7,534 ¹⁴	2.33	.....	.....
16) Long Branch (V.).....	3,962	5,172	7,661	678,100	88.51	3,001,263	392	247,519	32.31	248,066	100.2	24,682	37,946 ⁵	4.95	7,970 ⁵	1.04
17) Mattawa.....	1,633	1,971	1,907	340,200	178.39	824,745	432	74,465	39.05	62,309	83.7	23,098	27,073 ¹⁵	14.20	482 ⁵	.25
18) McKim (Twp.).....	.....	4,408	9,443	445,087	47.13	1,575,597	167	182,412	19.31	178,430	97.8	33,454	39,689	4.20	1,088	.12
19) Meaford.....	2,624	2,662	3,090	321,945	104.19	1,598,069	572	109,310	35.38	106,780	97.7	5,423	6,544	2.12	34	.11
20) Merriton.....	2,523	2,993	4,230	62,035	14.67	3,318,530	785	155,971	36.87	155,114	99.4	4,123	3,325 ¹⁶	.79	.....	.....
21) Midland.....	6,920	6,800	7,219	564,020	78.13	5,591,246 ¹⁷	775	289,800	40.14	283,558	97.8	21,677	40,979 ⁵	5.68	47,852 ⁵	6.63
22) Milton.....	1,839	1,964	2,341	46,778	19.98	1,266,954	541	63,482	27.12	63,592	100.2	5,987	4,077 ¹⁸	1.74	70 ⁵	.03
23) Mimico.....	6,800	8,070	10,261	1,032,204	100.59	6,439,389	628	371,610	36.20	363,980	97.9	23,973	27,000 ⁵	2.63	35,087 ⁵	3.42
24) Napanee.....	3,497	3,405	3,625	434,229	119.79	2,005,944	553	139,960	38.61	136,465	97.5	8,616	10,598 ¹⁹	2.92	80 ²⁰	.22
25) New Liskeard.....	2,880	3,019	3,878	540,744	139.44	2,590,514	668	149,243	38.48	149,402	100.1	9,455	13,579	3.50	759	.20
26) Newmarket.....	3,748	4,026	4,807	133,206	27.71	3,731,624	776	154,788	32.20	153,257	99.0	9,099	10,119 ²¹	2.10	.....	.....
27) New Toronto.....	7,146	9,504	10,677	³³	.....	8,176,660 ²²	766	493,325	46.20	489,636	99.3	8,129	8,904 ⁵	.83	30,942 ⁵	2.90
28) Niagara (Twp.).....	1,672	1,541	4,163	*	.....	2,762,600	664	*	.....	*	.....	*	*	.....	*	.....
29) Oakville.....	3,857	4,117	5,818	657,861	113.07	4,175,987	718	238,544	41.00	235,423	98.7	15,249	18,185 ²³	3.13	1 ²⁴	.....
30) Orangeville.....	2,614	2,718	3,277	137,675	42.01	2,084,674	636	125,139	38.19	124,111	99.2	7,395	4,606 ²⁵	1.41	415 ²⁶	.13
31) Paris.....	4,137	4,637	5,060	81,037	16.01	2,944,017	582	168,452	33.29	165,873	98.5	9,745	6,859 ²⁷	1.36	1,361	.27
32) Parry Sound.....	3,512	5,765	4,827	424,711	87.99	4,398,407	911	148,548	30.77	143,803	96.8	15,605	16,515 ²⁸	3.42	1 ²⁹	.....
33) Penetanguishene.....	4,035	4,521	4,510	124,975	27.67	1,611,524	357	109,747	24.33	108,210	98.6	21,102	44,441 ⁵	9.85	2,701 ⁵	5.99
34) Perth.....	4,099	4,458	4,778	148,394	31.06	2,943,125	616	165,401	34.62	164,328	99.3	3,693	1,857 ³⁰	.39	1,051 ⁵	.22

(a) STANDARD ASSESSMENT, MUNICIPALITIES 2,000 TO 10,000, \$750 PER CAPITA

(S.T.) Separated town.
(Twp.) Township.
(V.) Village.

* Any amounts borrowed in anticipation of debenture issues are additional to these figures. See fourth to last column of next page.

* Information not available.

- (1) After deducting reserve of \$7,078.
(2) After deducting reserve of \$15,159.
(3) Excludes \$26,485 assessment on income.
(4) After deducting reserve of \$3,294.

- (5) Fully covered by reserve.
(6) After deducting reserve of \$6,110.
(7) After deducting reserve of \$256.
(8) After deducting reserve of \$3,485.
(9) After deducting reserve of \$1,554.
(10) Excludes \$222,300 for school purposes only and \$23,052 business assessment based on gross receipts.
(11) After deducting reserve of \$71.
(12) After deducting reserve of \$20,724.
(13) After deducting reserve of \$3,000.
(14) After deducting reserve of \$300.

- (15) After deducting reserve of \$11,339.
(16) After deducting reserve of \$1,903.
(17) Includes \$54,365 corporate income assessment.
(18) After deducting reserve of \$3,044.
(19) After deducting reserve of \$3,173.
(20) After deducting reserve of \$119.
(21) After deducting reserve of \$4,214.
(22) Not including \$1,170,245 partial exemption, liable for school rates only.
(23) After deducting reserve of \$935.
(24) After deducting reserve of \$3,366.

- (25) After deducting reserve of \$8,437.
(26) After deducting reserve of \$1,615.
(27) After deducting reserve of \$8,476.
(28) After deducting reserve of \$6,186.
(29) After deducting reserve of \$4,914.
(30) After deducting reserve of \$5,727.
(31) After deducting reserve of \$860.
(32) After deducting reserve of \$5,065.
(33) Debt consolidated.

CITIZENS RESEARCH INSTITUTE OF CANADA
TORONTO, CANADA
(Information from official and other reliable sources, but not guaranteed)

MUNICIPALITY	GROSS DEBENTURE DEBT (With Details for Schools and Local Improvements) (For Public Utilities See Following Page)				TOTAL SINKING FUNDS ON HAND		NET TOTAL DEBENTURE DEBT (Total Gross Debt Less Sinking Funds)		FLOATING DEBT		LOCAL IMPROVE- MENTS SINKING FUND (Owner's Share Only)	CURRENT OPERATING SURPLUS OR DEFICIT
	SCHOOLS (High and Public)	LOCAL IMPROVEMENTS (Owner's Share)	TOTAL GROSS DEBENTURE DEBT (a)						AMOUNT BORROWED IN ANTICIPATION OF DEBENTURE ISSUES (b)	OTHER BANK LOANS, TREASURY NOTES, OVERDRAFTS		
	AMOUNT	AMOUNT	AMOUNT	PER CAPITA	AMOUNT	PER CAPITA	AMOUNT	PER CAPITA				
ONTARIO (Towns)												
1) Gravenhurst.....	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
2) Grimsby.....	34,372	215,754 ¹	250,126	102.76	.....	.....	250,126	102.76	.....	10,000	.....	1,443 S (1)
3) Hanover.....	17,908	21,144	131,850	35.23	.....	.....	131,850	35.23	.....	13,000	.....	4,379 D (2)
4) Hawkesbury.....	²		352,110 ²	53.53	.....	.....	255,500	38.84	.....	4,993	.....	5,706 D (3)
5) Hespeler.....		50,830	185,197	50.64	.....	.....	185,197	50.64	.....	666	.....	4,274 S (4)
6) Humberstone (V.).....	26,477 ¹⁵		95,602 ¹⁵	26.21	.....	.....	95,602	26.21	.....	41,292	.....	2,795 D (5)
7) Huntsville.....	284,000		451,955	139.32	.....	.....	451,955	139.32	.....	667	.....	10,254 S (6)
8) Ingersoll (S.T.).....	105,000		1,244,062	193.54	.....	.....	1,244,062	193.54	.....	5,950	.....	2,411 S (7)
9) Kapuskasing.....	699,736 ⁴	43,165	939,060 ⁴	110.02	.....	.....	939,060	110.02	55,000	191,040	.....	7,414 S (8)
10) Kenora.....	634,335	54,997	1,440,540	159.85	375,122	41.63	1,065,418	118.22	.....	36,526	.....	9,039 D (9)
11) Kincardine.....			95,159	34.17	.....	.....	95,159	34.17	.....	46,848	41,454 ³	18,472 D (10)
12) Kingsville.....	85,858 ¹⁷	1,048	325,400 ¹⁷	130.95	.....	.....	325,400	130.95	.....	3,501	.....	5,171 S (11)
13) Leamington.....	54,692 ⁶		486,720 ⁶	65.59	.....	.....	486,720	65.59	183,000	1,500	.....	7,231 S (12)
14) Lindsay.....	12,066	6,892	121,705	13.37	.....	.....	121,705	13.37	.....	5,565	.....	6,514 S (13)
15) Listowel.....	464,888 ⁷	263 ¹	495,151	153.11	.....	.....	495,151	153.11	.....	65,079	.....	4,410 S (14)
16) Long Branch (V.).....	83,300	20,800	678,100	88.51	.....	.....	678,100	88.51	.....	27,000	.....	27,696 D (15)
17) Mattawa.....	317,200 ⁸		340,200 ⁸	178.39	.....	.....	340,200	178.39	126,600	1,000	.....	6,697 S (16)
18) McKim (Twp.).....	447,266 ¹⁸	7,821 ¹	455,087 ¹⁸	47.13	.....	.....	445,087	47.13	72,964	3,500	.....	954 S (17)
19) Meaford.....	311,681		351,445	113.74	.....	.....	351,445	113.74	.....	37,878	.....	4,681 S (18)
20) Merriton.....	34,774	17,761 ¹	62,035	14.67	.....	.....	62,035	14.67	56,498	39,277	.....	2,338 D (19)
21) Midland.....	133,217		602,362 ⁹	83.44	.....	.....	602,362	83.44	.....	18,896	.....	10,786 D (20)
22) Milton.....	46,778		46,778	19.98	.....	.....	46,778	19.98	193,367	48,593	.....	10,861 S (21)
23) Mimico.....	243,300		1,032,204 ¹⁰	100.59	.....	.....	1,032,204	100.59	.....	8,500	.....	3,707 S (22)
24) Napanee.....	371,500	30,531	472,436	130.32	.....	.....	472,436	130.32	16,400	.....	.....	975 D (23)
25) New Liskeard.....	255,958 ¹¹		549,524 ¹¹	14.17	.....	.....	549,524	14.17	45,920	44,369	.....	4,407 D (24)
26) Newmarket.....	26,916	11,087	172,906	35.97	.....	.....	172,906	35.97	78,325	8,807	.....	5,273 S (25)
27) New Toronto.....	300,000	90,039	1,025,468 ¹²	96.07	.....	.....	1,025,468	96.07	.....	7,348	.....	7,538 S (26)
28) Niagara (Twp.).....	151,389	*	*	.....	.....	.....	*	.....	.....	.....	.....	14,074 S (27)
29) Oakville.....	540,279	4,290	657,861	113.07	.....	.....	657,861	113.07	779,025	.....	.....	*
30) Orangeville.....	8,500	58,348	141,967	43.32	.....	.....	141,967	43.32	.....	53,728 ¹³	.....	944 D (29)
31) Paris.....	19,844		90,680	17.92	.....	.....	90,680	17.92	.....	.....	.....	271 S (30)
32) Parry Sound.....	194,000	65,259	466,706	96.68	.....	.....	466,706	96.68	.....	3,557	.....	495 S (31)
33) Penetanguishene.....	72,400		124,975	27.67	.....	.....	124,975	27.67	.....	5,371	.....	5,205 D ¹⁴ (32)
34) Perth.....	106,100	3,521	159,516	33.39	.....	.....	159,516	33.39	.....	9,000	.....	4,531 S (33)
										4,476	.....	6,560 S (34)

(a) STANDARD DEBENTURE DEBT, MUNICIPALITIES 2,000 TO 10,000, \$150 PER CAPITA

(S.T.) Separated town.

(Twp.) Township.

(V.) Village.

(S) Surplus. (D) Deficit.

* Information not available.

(1) Total for local improvements.

(2) Debt consolidated. Amount includes \$97,110 issued by separate school authority.

(3) Total local improvement sinking fund. Total local improvement debenture debt \$125,699.

(4) Includes \$239,441 issued by separate school authority.

(5) Debt consolidated.

(6) Includes \$4,000 issued by separate school authority. Includes high school debt of \$18,556 of which 62% of costs were borne by neighbouring municipalities in 1949.

(b) AND NOT INCLUDED IN TOTAL GROSS DEBENTURE DEBT

(7) Includes \$374,888 for District School. In 1949, 79.91% of debt charges was assumed by neighbouring municipalities.

(8) Includes \$194,000 issued by separate school authority.

(9) Includes \$252,388 refunding issues.

(10) Includes \$18,682 assumed by other municipalities.

(11) Includes \$30,958 issued by separate school authority.

(12) Includes \$510,000 general refunding. Excludes \$17,860 assumed from Mimico and \$3,707 assumed from Township of Etobicoke.

(13) Includes \$16,000 loan Oakville High School District Board and \$2,000 Separate School Board.

(14) After capital expenditures \$12,108.

(15) Excludes \$18,174 capital loan from Parish of St. John Bosco.

(16) Includes \$83,300 issued by separate school authority.

(17) Includes \$47,100 issued by separate school authority.

(18) Includes \$131,886 issued by separate school authority.

CITIZENS RESEARCH INSTITUTE OF CANADA
TORONTO, CANADA

(Information from official and other reliable sources, but not guaranteed)

MUNICIPALITY	PUBLIC UTILITIES GROSS DEBENTURE DEBT						SINKING FUNDS PUBLIC UTILITIES	PUBLIC UTILITIES NET DEBENTURE DEBT (P.U. DEBT LESS P.U. SINKING FUNDS)		RESULTS FOR THE YEAR ¶ (AFTER DEDUCTION OF OPERATION, DEPRECIATION, DEBT RETIREMENT AND INTEREST CHARGES)		
	WATERWORKS	ELECTRIC LIGHT AND POWER	HOUSING	OTHERS	GROSS TOTAL			AMOUNT	PER CAPITA	WATERWORKS	ELECTRIC LIGHT AND POWER	OTHERS
					AMOUNT	PER CAPITA						
ONTARIO (Towns)	\$	\$	\$	\$	\$	\$	\$	\$		\$	\$	\$
1) Gravenhurst.....	411				411	.11		411	.11	1,746 S	9,262 S	
2) Grimsby.....										13,818 S	13,057 S	
3) Hanover.....	42,194				42,194	11.27		42,194	11.27	223 S	16,414 S	
4) Hawkesbury.....	1				1					1,946 D		
5) Hespeler.....	32,460	1,911			34,371	9.40		34,371	9.40	77 S	14,971 S	
6) Humberstone (V.)	69,125				69,125	18.95		69,125	18.95	3,993 S	2,352 S	
7) Huntsville.....	128,325				128,325	39.56		128,325	39.56	1,776 D	9,176 S	
8) Ingersoll (S.T.).....										1,436 S	4,416 S	
9) Kapuskasing.....	74,333	10,950			85,283	17.64		85,283	17.64	4,882 D	27,170 S	
10) Kenora.....	185,899	34,605		417,302 t	637,806	70.77	203,444	434,362	48.20	100 D	21,611 S	
11) Kincardine.....	37,800				37,800	13.26		37,800	13.26	922 D	12,387 S	
12) Kingsville.....	10,252				10,252	4.13		10,252	4.13	9,302 S 5	2,608 S	
13) Leamington.....	10,101				10,101	1.36		10,101	1.36	9,865 S	4,470 S	1,025 S g
14) Lindsay.....	12,637				12,637	3.91		12,637	3.91	165 S	24,997 S	
15) Listowel.....	30,000				30,000	9.28		30,000	9.28	4,609 S	7,054 S	
16) Long Branch (V.).....										3,055 S	26,490 S	
17) Mattawa.....												
18) McKim (Twp.).....										1,793 S		2,405 6
19) Meaford.....	29,500				29,500	9.55		29,500	9.55	2,093 S	13,233 S	
20) Merritton.....										3,220 S	8,060 S	
21) Midland.....	38,342				38,342	5.31		38,342	5.31	*	*	
22) Milton.....										3,771 S 2	7,739 S	
23) Mimico.....	3				3					9,456 S	15,896 S	
24) Napanee.....	38,207				38,207	10.54		38,207	10.54	309 S	17,346 S	
25) New Liskeard.....	8,780				8,780	2.26		8,780	2.26			
26) Newmarket.....	38,700	1,000			39,700	8.26		39,700	8.26	988 S	7,639 S	
27) New Toronto.....	4				4			4		24,115 S	11,760 S	
28) Niagara (Twp.).....	*	*	*	*	*		*	*		*	*	
29) Oakville.....										18,012 S	39,070 S	
30) Orangeville.....	4,292				4,292	1.30		4,292	1.30		15,578 S	
31) Paris.....	9,643				9,643	1.91		9,643	1.91	4,321 S	10,930 S	
32) Parry Sound.....	32,000	9,995			41,995	8.70		41,995	8.70	1,320 S	8,305 S	
33) Penetanguishene.....										2,598 S	13,722 S	
34) Perth.....	3,210	7,912			11,122	2.33		11,122	2.33	2,308 S	19,389 S	

¶ AS REPORTED BY THE MUNICIPALITY

(S.T.) Separated town.

(Twp.) Township.

(V.) Village.

(S) Surplus. (D) Deficit.

(t) Telephone. (g) Gas.

* Information not available.

(1) Debt consolidated.

(2) Represents capital expenditures out of revenue.

(3) Debt consolidated. \$63,284 owed by waterworks to town for debentures.

(4) Debt consolidated. Water utility owes town \$14,573 for debentures.

(5) Before depreciation.

(6) Suburban Service Board.

CITIZENS RESEARCH INSTITUTE OF CANADA
TORONTO, CANADA

(Information from official and other reliable sources, but not guaranteed)

MUNICIPALITY	POPULATION			GENERAL NET DEBTURE DEBT (NET TOTAL DEBT LESS NET PUBLIC UTILITIES DEBT)		ASSESSED VALUE FOR TAXATION (a)		TAXES LEVIED 1949		TAXES COLLECTED IN 1949 (CURRENT AND ARREARS)		1949 TAX LEVY UNPAID AS AT DEC. 31, 1949	ACCUMULATED TAX ARREARS (INCL. 1949 TAXES UNPAID) (AFTER DEDUCTING RESERVE, IF ANY)		TAX SALE LANDS OR CERTIFICATES HELD BY MUNICIPALITY (AFTER DEDUCTING RESERVE, IF ANY)	
	DOMINION CENSUS		TOWN'S REPORT	AMOUNT (\$)	PER CAPITA	AMOUNT	PER CAPITA	AMOUNT	PER CAPITA	AMOUNT	PER CENT OF 1949 LEVY		AMOUNT	PER CAPITA	AMOUNT	PER CAPITA
	1931	1941															1949

ONTARIO (Towns)																	
1) Petrolia.....	2,596	2,801	3,009	\$ 46,752	\$ 15.54	\$ 1,765,165	\$ 587	\$ 96,321	\$ 32.01	\$ 93,061	% 96.6	\$ 13,499	\$ 15,190 ¹	\$ 5.05	\$ 144 ²	\$.04	(1
2) Pickering (Twp.).....		5,058	8,583	149,399	17.41	7,275,900	848	224,699	26.18	222,714	99.1	36,377	50,830	5.92	.....	.....	( 2
3) Picton.....	3,580	3,901	4,034	580,025	143.78	2,646,400	656	169,191	41.94	167,716	99.1	6,487	8,629	2.14	.....	.....	( 3
4) Port Colborne.....	6,503	6,993	7,774	368,480	47.40	7,701,500	991	422,266	54.32	421,895	99.9	5,596	7,184	.92	1,364 ³	.17	(4
5) Port Credit (V.).....	1,650	2,160	3,046	291,701	95.77	2,215,698	727	131,293	43.10	130,553	99.4	7,592	4,021	1.32	424 ³	.14	(5
6) Port Dover (V.).....	1,680	1,968	2,247	21,951	9.77	1,324,156	589	78,350	34.87	78,228	99.8	2,249	4,556	2.03	.....	.....	( 6
7) Port Hope.....	4,723	5,055	6,031	44,481	7.38	3,022,680	501	161,528	26.78	159,336	98.6	8,725	2,069 ⁴	.34	50	.01	(7
8) Prescott (S.T.).....	2,984	3,223	3,316	156,829	47.29	1,718,617	518	89,366	26.95	91,494	102.3	6,766	7,933 ³³	2.43	362 ³⁴	.11	(8
9) Preston.....	6,280	6,704	7,294	58,798	8.06	6,067,126	832	280,596	38.47	279,111	99.5	8,037	7,273 ⁵	.99	10,981 ³	1.51	(9
10) Renfrew.....	5,296	5,511	6,973	342,760	49.16	3,505,748	503	217,157	31.14	217,362	100.1	14,144	5,280 ⁶	.76	1 ⁷	.....	(10
11) Ridgetown.....	1,942	1,944	2,288	54,712	23.91	1,265,750	553	58,060	25.38	58,019	99.9	3,693	4,053 ⁸	1.77	104	.04	(11
12) Riverside.....	4,432	4,878	7,074	1,531,003	216.43	5,026,262	711	282,585	39.95	273,579	96.8	34,856	29,790 ⁹	4.21	10,954 ³	1.55	(12
13) Rockland.....	2,118	2,040	2,125	.....	.....	470,489	221	32,622	15.35	29,644	90.9	8,040	10,121 ¹⁰	4.76	152	.07	(13
14) St. Mary's (S.T.).....	3,802	3,635	3,992	142,719	35.75	2,634,564	660	125,576	31.46	124,822	99.4	6,196	7,888 ¹¹	1.98	2,225 ³	.56	(14
15) Saltfleet (Twp.).....		7,138	7,564	748,157	98.91	5,086,944	673	185,262	24.49	202,861	109.5	28,248	41,933	5.54	1,356 ³	.18	(15
16) Sandwich West (Twp.).....	3,438	4,735	8,050	³¹	.....	4,020,130	499	226,216	28.10	246,507	109.0	49,566	.....	.....	1 ²⁷	.....	(16
17) Shuniah (Twp.).....	1,131	2,521	2,934	114,429	39.00	1,275,915	435	55,388	18.88	47,969	86.6	14,138	19,409 ³	6.62	39,426 ³	13.44	(17
18) Simcoe.....	5,226	6,037	7,130	469,963	65.91	6,125,212	859	311,909	43.75	311,444	99.9	5,634	7,918 ¹²	1.11	.....	.....	(18
19) Sioux Lookout.....	2,088	1,756	2,196 ³⁰	203,123	91.37	1,280,527	576	77,690	34.95	78,091	100.5	?	12,642 ¹³	5.69	18,679 ³	8.40	(19
20) Smiths Falls (S.T.).....	7,108	7,159	8,436	466,521	55.30	5,042,115	598	294,177	34.87	291,646	99.1	7,695	5,818 ¹⁴	.69	150 ¹⁵	.02	(20
21) Strathroy.....	2,964	3,016	3,487	225,926	64.79	2,637,085	756	122,219	35.05	119,991	98.2	4,667	6,663	1.91	.....	.....	(21
22) Sturgeon Falls.....	4,234	4,576	4,420 ³⁰	45,722	9.79	1,498,350	321	114,485	24.51	110,927	96.9	9,044	16,775 ³	3.59	12,841 ³	2.75	(22
23) Swansea (V.).....	5,031	6,988	7,792	508,746	65.29	5,731,497	736	311,610	39.99	315,859	101.4	12,974	²⁵	.....	²⁶	.....	(23
24) Tecumseh.....	2,129	2,412	3,300	131,265	39.78	1,798,720	545	85,189	25.81	89,062	104.5	16,801	9,372 ¹⁶	2.84	256 ³	.07	(24
25) Thorold.....	5,092	5,305	6,262	³¹	.....	3,371,326	538	173,040	27.63	172,242	99.3	16,059	18,874 ¹⁷	3.01	8,223 ³	1.31	(25
26) Thorold (Twp.).....		4,105	5,630	177,495	31.53	3,540,038	629	222,027	39.44	211,525	95.3	18,462	27,074	4.81	7,241	1.29	(26
27) Tilbury.....	1,996	2,155	2,497	721,828	289.08	1,163,912	466	86,532	34.66	86,385	99.8	5,718	6,357 ²⁹	2.55	683	.27	(27
28) Tillsonburg.....	3,385	4,002	4,964	899,169	181.14	3,030,194	610	162,277	32.69	161,212	99.3	4,314	2,960 ¹⁸	.60	.....	.....	(28
29) Tisdale (Twp.).....	5,761	9,461	8,702	445,884	51.24	6,822,460 ²¹	784	373,835	42.96	348,560	85.2	44,035	49,984 ²²	5.74	.....	.....	(29
30) Trenton (S.T.).....	6,276	8,323	9,567	394,082	41.19	7,640,735	799	304,964	31.88	291,238	95.4	29,108	51,545 ³	5.39	14,299 ¹⁹	1.49	(30
31) Walkerton.....	2,431	2,679	3,101 ³⁰	66,637	21.07	1,409,417	446	78,416	24.80	79,733	101.7	6,208	6,007 ²⁰	1.90	801	.25	(31
32) Wallaceburg.....	4,326	4,986	7,171	661,053	92.18	4,263,902	595	221,348	30.87	221,189	99.9	15,925	18,291 ²³	2.55	.....	.....	(32
33) Westminster (Twp.).....		8,421	12,976	331,610	25.56	9,522,314	734	323,267	24.92	312,051	96.5	43,231	55,373	4.27	.....	.....	(33
34) Weston.....	4,723	5,740	7,675	1,227,861	159.98	6,564,143	855	352,522	45.93	352,267	99.9	14,929	17,267	2.25	14,069	1.83	(34
35) Whitby.....	3,890	5,904	4,694 ³⁰	387,188	57.80	4,174,067	623	178,097	26.59	175,725	98.7	8,135	2,790 ²⁴	.42	4,115 ³	.61	(35
36) Whitby East (Twp.).....		5,712	8,088	244,380	30.21	6,403,475	727	222,538	27.51	222,774	100.1	37,673	2,712 ³²	.34	2,949 ³	.36	(36
37) Wingham.....	1,950	2,030	2,578	49,423	19.17	1,422,697	552	79,087	30.68	78,581	99.4	4,940	5,763	2.24	395	.15	(37

(a) STANDARD ASSESSMENT, MUNICIPALITIES 2,000 TO 10,000, \$750 PER CAPITA

(S.T.) Separated town.

(Twp.) Township.

(V.) Village.

¶ Any amounts borrowed in anticipation of debenture issues are additional to these figures. See fourth to last column of next page.

- (1) After deducting reserve of \$3,138.
 (2) After deducting reserve of \$2,589.
 (3) Fully covered by reserve.
 (4) After deducting reserve of \$10,013.
 (5) After deducting reserve of \$2,117.

(6) After deducting reserve of \$14,831.

(7) After deducting reserve of \$2,045.

(8) After deducting reserve of \$620.

(9) After deducting reserve of \$24,722.

(10) After deducting reserve of \$926.

(11) After deducting reserve of \$1,177.

(12) After deducting reserve of \$608.

(13) After deducting reserve of \$7,569.

(14) After deducting reserve of \$5,000.

(15) After deducting reserve of \$28,001.

(16) After deducting reserve of \$16,959.

(17) After deducting reserve of \$7,542.

(18) After deducting reserve of \$6,915.

(19) After deducting reserve of \$3,315.

(20) After deducting reserve of \$1,804.

(21) Excludes mine operating profits of \$3,679,975 liable for special rate.

(22) After deducting reserve of \$24,378.

(23) After deducting reserve of \$4,696.

(24) After deducting reserve of \$6,580.

(25) \$14,298 covered by reserve of \$24,978.

(26) \$37,051 covered by reserve of \$49,337.

(27) After deducting reserve of \$66,201.

(28) After deducting reserve of \$9,116.

(29) After deducting reserve of \$2,159.

(30) Excludes inmates of public institutions.

(31) Debt consolidated.

(32) After deducting reserve of \$43,073.

(33) After deducting reserve of \$3,242.

(34) After deducting reserve of \$1,000.

CITIZENS RESEARCH INSTITUTE OF CANADA
 TORONTO, CANADA

(Information from official and other reliable sources, but not guaranteed)

MUNICIPALITY	GROSS DEBENTURE DEBT (WITH DETAILS FOR SCHOOLS AND LOCAL IMPROVEMENTS) (FOR PUBLIC UTILITIES SEE FOLLOWING PAGE)				TOTAL SINKING FUNDS ON HAND		NET TOTAL DEBENTURE DEBT (TOTAL GROSS DEBT LESS SINKING FUNDS)		FLOATING DEBT		LOCAL IMPROVE- MENTS SINKING FUND (OWNER'S SHARE ONLY)	CURRENT OPERATING SURPLUS or DEFICIT
	SCHOOLS (HIGH AND PUBLIC)	LOCAL IMPROVEMENTS (OWNER'S SHARE)	TOTAL GROSS DEBENTURE DEBT (a)						AMOUNT BORROWED IN ANTICIPATION OF DEBENTURE ISSUES (b)	OTHER BANK LOANS, TREASURY NOTES, OVERDRAFTS		
	AMOUNT	AMOUNT	AMOUNT	PER CAPITA	AMOUNT	PER CAPITA	AMOUNT	PER CAPITA				
ONTARIO (Towns)												
1) Petrolia.....	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
2) Pickering (Twp.).....	148,373	40,156 ¹	84,856	28.20	.....	.....	84,856	28.20	.....	50,096 ²	.....	4,072 D (1
3) Picton.....	7,788	572,236 ¹	149,399	17.41	.....	.....	149,399	17.41	.....	686	.....	5,248 S (2
4) Port Colborne.....	10,263	254,239 ¹	602,337	149.32	.....	.....	602,337	149.32	.....	6,597	.....	7,478 S (3
5) Port Credit (V.).....	120,798	24,351	374,786	48.21	.....	.....	374,786	48.21	.....	.....	.....	25,056 S (4
6) Port Dover (V.).....	21,951 ¹	451,282	148.16	.....	.....	.....	451,282	148.16	.....	6,561	.....	1,819 S (5
7) Port Hope.....	.....	68,392	30.44	.....	.....	.....	68,392	30.44	.....	18,174	.....	4,562 S (6
8) Prescott (S.T.).....	100,000	44,481	7.38	.....	.....	.....	44,481	7.38	140,318	12,000	.....	5,375 S (7
9) Preston.....	32,694 ³	156,829	47.29	79,235	23.89	.....	77,594	23.40	27,600	11,634	.....	4,144 S (8
10) Renfrew.....	295,173 ⁴	15,174	9.44	.....	.....	.....	68,886 ³	9.44	50,200	33,374	.....	9,967 D (9
11) Ridgetown.....	54,712	1,350 ¹	388,506 ⁴	55.72	.....	.....	388,506 ⁴	55.72	.....	24,590	.....	2,793 S (10
12) Riverside.....	122,701 ⁵	54,712	23.91	.....	.....	.....	54,712	23.91	.....	33,100	.....	5,819 D (11
13) Rockland.....	.....	1,553,575 ⁵	219.62	.....	.....	.....	1,553,575 ⁵	219.62	.....	10,453	.....	10,610 S (12
14) St. Mary's (S.T.).....	15,721	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	176 S (13
15) Saltfleet (Twp.).....	731,059	.....	186,449	46.71	.....	.....	186,449	46.71	.....	1,731	.....	79 S (14
16) Sandwich West (Twp.).....	¹⁸	.....	761,610	100.69	.....	.....	761,610	100.69	17,147	.....	.....	12,511 D (15
17) Shuniah (Twp.).....	108,327	.....	2,203,787 ¹⁸	273.76	.....	.....	2,203,787 ¹⁸	273.76	.....	.....	.....	3,611 S (16
18) Simcoe.....	360,745	35,366 ¹	114,429	39.00	.....	.....	114,429	39.00	.....	968	.....	2,235 D (17
19) Sioux Lookout.....	6,797	192,840 ¹	488,065	68.45	.....	.....	488,065	68.45	107,000	11,212	.....	8,568 S (18
20) Smiths Falls (S.T.).....	204,000	35,621 ¹	386,321	173.78	.....	.....	386,321	173.78	47,405	40,000	.....	19,739 D (19
21) Strathroy.....	192,600	.....	540,474	64.07	.....	.....	540,474	64.07	.....	12,250	.....	20,447 S (20
22) Sturgeon Falls.....	13,985 ¹⁶	.....	237,638	68.15	.....	.....	237,638	68.15	.....	53,022	.....	2,348 S (21
23) Swansea (V.).....	30,410	327,732 ¹	45,722	9.79	.....	.....	45,722	9.79	.....	.....	.....	6,646 S (22
24) Tecumseh.....	21,614 ⁷	.....	542,917 ¹⁷	69.68	.....	.....	542,917	69.68	62,669	.....	.....	7,468 S (23
25) Thorold.....	⁸	.....	288,780 ⁷	87.51	.....	.....	288,780	87.51	.....	3,000	.....	2,939 S (24
26) Thorold (Twp.).....	148,535	1,010	392,962 ⁸	62.75	.....	.....	392,962	62.75	77,316	43,544	.....	6,718 S (25
27) Tilbury.....	612,135 ¹⁹	.....	213,922	38.00	.....	.....	213,922	38.00	.....	89,514	.....	860 D (26
28) Tillsonburg.....	645,497 ⁹	.....	915,977 ¹⁹	366.83	.....	.....	915,977 ¹⁹	366.83	.....	46,749	.....	1,273 S (27
29) Tisdale (Twp.).....	384,054	.....	988,262 ⁹	199.09	1,378	.28	986,884 ⁹	198.81	.....	26,646	.....	10,978 D (28
30) Trenton (S.T.).....	84,280	69,639	570,771	65.59	.....	.....	570,771	65.59	.....	96,131	.....	17,544 S (29
31) Walkerton.....	.....	.....	497,184	51.97	.....	.....	497,184	51.97	110,838	16,644	.....	2,179 S (30
32) Wallaceburg.....	530,052 ¹⁰	18,014 ¹¹	80,994	25.61	.....	.....	80,994	25.61	36,000	18,324	.....	2,932 D (31
33) Westminster (Twp.).....	251,515	.....	952,278 ¹⁰	132.80	.....	.....	952,278	132.80	.....	25,000	.....	2,129 S (32
34) Weston.....	301,354 ¹²	.....	358,555	27.63	.....	.....	358,555	27.63	61,000	.....	.....	23,224 S (33
35) Whitby.....	182,630	¹³	1,438,821 ¹⁴	187.47	.....	.....	1,438,821	187.47	143,665	55,061	.....	22,496 S (34
36) Whitby East (Twp.).....	151,962	92,418	603,971	90.16	.....	.....	603,971	90.16	.....	6,000	.....	3,000 D (35
37) Wingham.....	24,293	.....	244,380	30.21	10,110 ¹⁵	3.92	244,380	30.21	.....	74,008	.....	27,992 D (36
			119,368	46.30	.....	.....	109,258	42.38	57,200	101,784	.....	4,557 S (37

(a) STANDARD DEBENTURE DEBT, MUNICIPALITIES 2,000 TO 10,000, \$150 PER CAPITA

- (S.T.) Separated town.
(Twp.) Township.
(V.) Village.
(S) Surplus. (D) Deficit.
(1) Total for local improvements.
(2) Includes \$5,000 High School District Board.
(3) Includes \$21,750 issued by separate school authorities.
(4) Includes \$99,000 issued by separate school authorities.

- (5) Debt consolidated. Includes \$73,126 issued by separate school authorities.
(6) Includes \$37,000 issued by separate school authorities.
(7) Includes \$13,641 issued by separate school authorities.
(8) Debt consolidated. Includes \$22,798 issued by separate school authority. Public and High Schools owe town \$119,791 for debentures.
(9) Includes \$66,000 issued by separate school authorities.

(b) AND NOT INCLUDED IN TOTAL GROSS DEBENTURE DEBT

- (10) Includes \$489,000 for high school; 53.1% of debt charges are borne by neighbouring townships: Includes \$27,130 issued by separate school authority.
(11) Not including \$30,000 not yet allocated.
(12) Includes \$26,025 in general refunding debentures.
(13) Breakdown not available.
(14) Includes \$1,454 on which debt charges are assumed by North York Twp.

- (15) Excluding surplus of \$5,493.
(16) Issued by separate school authority.
(17) Of this amount \$39,982 levied in advance.
(18) \$2,153,787 refunding; \$50,000 issued by separate school section No. 7.
(19) \$470,000 issued for Tilbury district high school. Part of debt charges are assumed by other municipalities in proportion to assessment. Includes \$133,135 issued by separate school authority.

CITIZENS RESEARCH INSTITUTE OF CANADA
TORONTO, CANADA

(Information from official and other reliable sources, but not guaranteed)

MUNICIPALITY	PUBLIC UTILITIES GROSS DEBENTURE DEBT						SINKING FUNDS PUBLIC UTILITIES	PUBLIC UTILITIES NET DEBENTURE DEBT (P.U. DEBT LESS P.U. SINKING FUNDS)		RESULTS FOR THE YEAR ¶ (AFTER DEDUCTION OF OPERATION, DEPRECIATION, DEBT RETIREMENT AND INTEREST CHARGES)		
	WATERWORKS	ELECTRIC LIGHT AND POWER	HOUSING	OTHERS	GROSS TOTAL			AMOUNT	PER CAPITA	WATERWORKS	ELECTRIC LIGHT AND POWER	OTHERS
					AMOUNT	PER CAPITA						
ONTARIO (Towns)	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
1) Petrolia.....	38,104				38,104	12.66		38,104	12.66	2,368 S	5,281 S	
2) Pickering (Twp.).....												
3) Picton.....	22,312				22,312	5.53		22,312	5.53	8,390 S	10,506 S	
4) Port Colborne.....	4,395	1,911			6,306	.81		6,306	.81	8,468 D	9,610 S	
5) Port Credit (V.).....	150,443	9,138			159,581	52.39		159,581	52.39	3,401 S	5,250 S	
6) Port Dover (V.).....	46,441				46,441	20.67		46,441	20.67	5,612 S		
7) Port Hope.....										2,405 S	15,313 S	
8) Prescott (S.T.).....										1,935 S	2,950 S	
9) Preston.....	8,560	1,528			10,088	1.38		10,088	1.38	2,299 D	7,217 S	
10) Renfrew.....	1,337	44,409			45,746	6.56		45,746	6.56	1,587 S	26,304 S	
11) Ridgetown.....										3,895 S	1,480 S	
12) Riverside.....	22,572				22,572	3.19		22,572	3.19	307 S	7,239 S	
13) Rockland.....										692 S	1,584 S	
14) St. Mary's (S.T.).....		43,730			43,730	10.95		43,730	10.95	6,863 S	3,281 S	
15) Saltfleet (Twp.).....	13,453				13,453	1.78		13,453	1.78	123 D		
16) Sandwich West (Twp.).....	4				4			4		1,302 S		
17) Shuniah (Twp.).....												194 Dt ²
18) Simcoe.....	1,790	5,312	11,000		18,102	2.54		18,102	2.54	226 D	9,403 S	
19) Sioux Lookout.....	183,198				183,198	82.41		183,198	82.41	4,363 S	16,505 S	
20) Smiths Falls (S.T.).....	55,953		18,000		73,953	8.77		73,953	8.77	1,339 S	22,372 S	
21) Strathroy.....	8,728	2,984			11,712	3.36		11,712	3.36	2,190 S	8,159 S	
22) Sturgeon Falls.....										5,527 S ²	12,940 S ²	
23) Swansea (V.).....		34,171			34,171	4.39		34,171	4.39	8,098 S	16,190 S	
24) Tecumseh.....	157,515				157,515	47.73		157,515	47.73	8,517 S	5,530 S	
25) Thorold.....	1				1			1		7,294 S	4,609 S	
26) Thorold (Twp.).....	36,427				36,427	6.47		36,427	6.47	534 S		
27) Tilbury.....	144,949		49,200		194,149	77.75		194,149	77.75	4,245 S ²	661 S	
28) Tillsonburg.....	81,269	6,446			87,715	17.67		87,715	17.67	1,042 S	6,132 S	
29) Tisdale (Twp.).....	124,887				124,887	14.35		124,887	14.35	6,256 D		
30) Trenton (S.T.).....	90,602		12,500		103,102	10.78		103,102	10.78	12,138 S	21,153 S	
31) Walkerton.....	4,957	9,400			14,357	4.54		14,357	4.54	478 S ²	17,339 S	
32) Wallaceburg.....	291,225				291,225	40.61		291,225	40.61	19,577 S	48,297 S	
33) Westminster (Twp.).....	26,945				26,945	2.08		26,945	2.08			
34) Weston.....	196,460	14,500			210,960	27.49		210,960	27.49	18,714 D	4,592 S	
35) Whitby.....	215,742	1,041			216,783	32.36		216,783	32.36	3,460 S	11,388 S	
36) Whitby East (Twp.).....												
37) Wingham.....	64,368	5,577			69,945	27.13	10,110 ³	59,835	23.21			

† AS REPORTED BY THE MUNICIPALITY

(S.T.) Separated town.

(Twp.) Township.

(V.) Village.

(S) Surplus.

(t) Telephone system.

(D) Deficit.

(1) Debt consolidated. Water utility owes town \$64,453 for debentures issued.

(2) Before depreciation charges.

(3) Excluding surplus of \$5,493 over actuarial requirement.

(4) Debt consolidated.

CITIZENS RESEARCH INSTITUTE OF CANADA
TORONTO, CANADA

(Information from official and other reliable sources, but not guaranteed)

MUNICIPALITY	POPULATION			GENERAL NET DEBENTURE DEBT (NET TOTAL DEBT LESS NET PUBLIC UTILITIES DEBT)		ASSESSED VALUE FOR TAXATION (a)		TAXES LEVIED 1949		TAXES COLLECTED IN 1949 (CURRENT AND ARREARS)		1949 TAX LEVY UNPAID AS AT DEC. 31, 1949	ACCUMULATED TAX ARREARS (INCL. 1949 TAXES UNPAID) (AFTER DEDUCTING RESERVE, IF ANY)		TAX SALE LANDS OR CERTIFICATES HELD BY MUNICIPALITY (AFTER DEDUCTING RESERVE, IF ANY)		
	DOMINION CENSUS		TOWN'S REPORT										AMOUNT	PER CAPITA	AMOUNT	PER CAPITA	AMOUNT
	1931	1941	1949														
NEW BRUNSWICK (Towns)																	
1) Bathurst.....	3,300	3,554	6,000	\$	\$	\$	\$	\$	\$	\$	%	\$	\$	\$	\$	\$	\$
2) Campbellton.....	6,505	6,748	9,500	608,578	64.06	8,501,353	895	236,984 *	39.50	198,539	83.8	12,414 ¹⁹	20,681 ²⁰	3.45	.....	.....	( 1
3) Chatham.....	4,017	4,082	4,085	.....	.....	2,742,725	671	212,830 *	27.62	106,298	94.2	64,075	54,971 ²¹	5.79	259 ¹³	.03	(2
4) Dalhousie.....	3,974	4,508	5,200	.....	.....	5,935,376	1,141	188,463 *	36.24	197,947	105.0	10,404	15,993 ²³	3.08	.....	.....	( 3
5) Edmundston.....	6,430	7,006	10,000	.....	.....	5,547,925	555	478,608 *	47.86	444,074	92.8	34,591 ¹⁹	79,777 ²⁴	7.98	148	.01	(4
6) Newcastle.....	3,383	3,781	4,500	211,622	47.03	1,945,132	432	105,685 *	23.48	90,745	85.9	27,834	68,354 ²⁵	15.19	2,208	.49	(5
7) Sackville.....	2,234	2,489	3,500	82,758	23.64	1,468,790	420	125,635 *	35.89	115,415	91.9	11,470	6,620 ²⁶	1.89	.....	.....	( 6
8) St. Stephen.....	3,437	3,306	4,000	168,640	42.16	2,535,300	634	116,668 *	29.17	107,977	92.6	18,949	18,924 ²⁷	4.73	.....	.....	( 7
9) Shediac.....	1,883	2,147	2,500	.....	.....	991,200	396	47,964 *	19.19	42,013	87.6	12,734	10,559 ²⁸	4.22	.....	.....	( 8
10) Sussex.....	2,252	3,027	3,500 ²⁹	.....	.....	1,744,600	498	90,555 *	25.87	89,131	98.4	?	18,846 ³⁰	5.38	.....	.....	( 9
11) Woodstock.....	3,259	3,593	4,200	.....	.....	3,777,200	899	165,200 *	39.33	152,459	92.3	22,605	25,831 ³¹	6.15	.....	.....	(10
NOVA SCOTIA (Towns)																	
12) Antigonish.....	1,764	2,157	4,000	75,037	18.76	2,181,325	545	78,798	19.70	78,554	99.7	6,030	6,869	1.72	.....	.....	(11
13) Bridgewater.....	3,262	3,445	4,000	97,086	24.26	2,182,955	546	142,968	35.74	139,629	97.7	12,018	10,075 ¹	2.52	.....	.....	(12
14) Digby.....	1,412	1,657	2,500	34,864	13.94	1,025,810	410	77,887	31.15	69,636	89.4	11,681	12,002 ²	4.80	.....	.....	(13
15) Dominion.....	2,846	3,279	3,300	181,607	55.03	824,146	250	54,233	16.43	44,047	81.2	23,061	29,011 ³	8.79	928	.28	(14
16) Inverness.....	2,900	2,975	2,975 ^b	18,437	6.20	644,070	216	38,208	12.84	35,043	91.7	15,807	22,000	7.39	.....	.....	(15
17) Kentville.....	3,033	3,928	5,000	236,487	47.30	6,195,795	1,239	145,553	29.11	143,743	98.7	15,274	13,576 ⁴	2.72	.....	.....	(16
18) Liverpool.....	2,669	3,170	3,500	210,499	60.14	1,712,330	489	106,657	30.47	105,867	99.3	3,734	5	.....	.....	.....	(17
19) Lunenburg.....	2,727	2,856	3,000	28,260	9.42	2,009,604	670	122,559	40.85	123,112	100.4	730	653 ⁶	.22	.....	.....	(18
20) New Glasgow.....	8,858	9,210	9,500	299,041	31.48	6,717,803	707	276,535	29.11	276,032	99.8	33,703	32,339 ⁷	3.40	32	.....	(19
21) New Waterford.....	7,745	9,302	9,302 ^b	372,960	40.09	2,534,964	272	267,435	28.75	242,397	90.6	66,455	76,811 ⁸	8.26	1,464	.16	(20
22) North Sydney.....	6,139	6,836	6,793	175,675	25.86	2,702,775	398	201,256	29.62	183,829	91.3	57,342	77,322 ⁹	11.38	5,408	.80	(21
23) Pictou.....	3,152	3,069	3,069 ^b	259,600	84.59	1,708,078	557	92,762	30.22	87,673	94.5	12,585	16,670 ¹⁰	5.43	203	.07	(22
24) Springhill.....	6,355	7,170	7,300	384,144	52.62	2,868,070	392	174,564	23.91	168,394	96.5	19,948	41,555 ¹¹	5.69	13,042 ¹³	1.79	(23
25) Stellarton.....	5,002	5,351	5,351 ^b	200,605	37.49	2,823,200	528	110,859	20.72	110,987	100.1	13,843	2,723 ¹²	.51	.....	.....	(24
26) Sydney Mines.....	7,769	8,198	8,198 ^b	127,991	15.61	2,449,650	299	149,328	18.21	154,481	103.5	36,187	64,910 ¹⁴	7.92	5,008	.61	(25
27) Trenton.....	2,613	2,690	3,000	180,902	60.30	1,511,925	504	67,064	22.35	66,835	99.7	5,862	5,627 ¹⁵	1.88	574	.19	(26
28) Westville.....	3,946	4,115	4,115	133,724	32.50	1,298,860	316	72,543	17.63	71,286	98.3	16,474	14,927 ¹⁶	3.63	748	.18	(27
29) Windsor.....	3,032	3,436	3,436 ^b	57,610	16.77	2,291,665	667	131,034	38.14	129,076	98.5	18,711	14,800 ¹⁷	4.31	.....	.....	(28
30) Yarmouth.....	7,055	7,790	7,790 ^b	228,854	29.38	4,746,550	609	272,642	35.00	265,145	97.2	27,518	14,110 ¹⁸	1.85	434	.06	(29
PRINCE EDWARD ISLAND																	
31) Summerside (Town).....	3,750	5,034	6,000	195,084	32.51	5,084,947	847	86,224	14.37	85,016	98.6	1,210	6,507	1.08	.....	.....	(30

(a) STANDARD ASSESSMENT, MUNICIPALITIES 2,000 TO 10,000, \$750 PER CAPITA

(b) 1941 census.

* Excludes provincial grant in lieu of income tax. Includes school taxes.

† Breakdown not available.

‡ Includes poll taxes. Excludes provincial grants in lieu of income tax.

(1) After deducting reserve of \$3,534.

(2) After deducting reserve of \$4,151.

(3) After deducting reserve of \$18,651.

(4) After deducting reserve of \$3,519.

(5) \$6,433 with reserve of \$8,857.

(6) After deducting reserve of \$230.

(7) After deducting reserve of \$18,215.

(8) After deducting reserve of \$32,673.

(9) After deducting reserve of \$27,288.

(10) After deducting reserve of \$2,285.

(11) After deducting reserve of \$4,498.

(12) After deducting reserve of \$23,020.

(13) Fully covered by reserve.

(14) After deducting reserve of \$44,366.

(15) After deducting reserve of \$4,968.

(16) After deducting reserve of \$19,580.

(17) After deducting reserve of \$27,172.

(18) After deducting reserve of \$19,956.

(19) Not including school tax arrears.

(20) After deducting reserve of \$17,199.

(21) After deducting reserve of \$24,116.

(22) After deducting reserve of \$22,806.

(23) After deducting reserve of \$9,858.

(24) After deducting reserve of \$26,667.

(25) After deducting reserve of \$32,228.

(26) After deducting reserve of \$5,512.

(27) After deducting reserve of \$9,812.

(28) After deducting reserve of \$7,661.

(29) 1946 population.

(30) After deducting reserve of \$459.

(31) After deducting reserve of \$2,372.

CITIZENS RESEARCH INSTITUTE OF CANADA
TORONTO, CANADA

(Information from official and other reliable sources, but not guaranteed)

MUNICIPALITY	GROSS DEBENTURE DEBT (WITH DETAILS FOR SCHOOLS AND LOCAL IMPROVEMENTS) (FOR PUBLIC UTILITIES SEE FOLLOWING PAGE)				TOTAL SINKING FUNDS ON HAND		NET TOTAL DEBENTURE DEBT (TOTAL GROSS DEBT LESS SINKING FUNDS)		FLOATING DEBT		LOCAL IMPROVE- MENTS SINKING FUND (OWNER'S SHARE ONLY)	CURRENT OPERATING SURPLUS OR DEFICIT	
	SCHOOLS (HIGH AND PUBLIC)	LOCAL IMPROVEMENTS (OWNER'S SHARE)	TOTAL GROSS DEBENTURE DEBT (a)						AMOUNT BORROWED IN ANTICIPATION OF DEBENTURE ISSUES (b)	OTHER BANK LOANS, TREASURY NOTES, OVERDRAFTS			
	AMOUNT	AMOUNT	AMOUNT	PER CAPITA	AMOUNT	PER CAPITA	AMOUNT	PER CAPITA					
NEW BRUNSWICK (Towns)													
1) Bathurst	\$ 348,500	\$	\$ 1,094,500 ¹	\$ 182.42	\$ 365,530	\$ 60.92	\$ 728,970	\$ 121.50	\$	\$ 11,097	\$	\$ 17,572 S	(1
2) Campbellton	209,000	.....	1,369,000	144.10	478,422	50.36	890,578	93.74	.....	76,063	.....	30,047 S	(2
3) Chatham	9,000	.....	338,000	82.74	135,369	33.14	202,630	49.60	.....	11,394	.....	?	( 3
4) Dalhousie	85,000	.....	736,000	141.54	212,181	40.80	523,819	100.74	.....	11,010	.....	12,085 S	(4
5) Edmundston	318,000	.....	2,225,345	222.53	441,972 ²	44.20	1,783,373	178.34	.....	115,091	.....	10,832 D	(5
6) Newcastle	85,000	.....	455,000	101.11	243,378	54.08	211,622	57.03	.....	8,883	.....	13,178 D	(6
7) Sackville .....	.....	.....	444,500	127.00	170,887 ³	48.82	273,613	78.18	.....	3,103	.....	1,242 S	(7
8) St. Stephen	22,000	.....	262,000	65.50	88,892	22.22	173,108	43.28	.....	.....	.....	4,615 S	(8
9) Shediac	30,500	.....	399,000	159.60	21,558	8.62	377,442	150.98	.....	8,609	.....	5,708 D	(9
10) Sussex	18,000	.....	229,206	65.49	48,538	13.87	180,668	51.62	.....	6,000	.....	?	(10
11) Woodstock .....	.....	.....	225,000	53.57	21,600	5.14	203,400	48.43	.....	6,239	.....	15,234 D	(11
NOVA SCOTIA (Towns)													
12) Antigonish .....	.....	.....	319,500	79.87	98,179	24.54	221,321	55.33	.....	19,417	.....	7,000 S	(12
13) Bridgewater	88,300	.....	719,941	179.98	394,213	98.55	325,728	81.43	.....	.....	.....	1,333 S	(13
14) Digby	5,075	.....	118,575	34.28	62,783	11.96	55,792	22.32	294,130	6,483	.....	492 S	(14
15) Dominion .....	.....	.....	258,600	78.36	60,988	18.48	197,612	59.88	.....	.....	.....	1,520 D	(15
16) Inverness .....	.....	.....	52,700	17.71	32,871	11.05	19,829	6.66	.....	.....	.....	4,456 S	(16
17) Kentville	115,000	.....	479,753	95.94	136,128	27.22	343,625	68.72	19,108	14,180	.....	1,318 S	(17
18) Liverpool	46,500	.....	468,100	133.74	176,230	50.35	291,870	83.39	138,537	.....	.....	4,279 S	(18
19) Lunenburg .....	.....	.....	181,000	60.33	110,527	36.84	70,473	23.49	.....	.....	.....	9,857 S	(19
20) New Glasgow	184,000	.....	1,167,450	122.89	796,778	83.87	370,672	39.02	140,833	.....	.....	4,184 S	(20
21) New Waterford	30,000	.....	564,500	60.68	191,540	20.59	372,960	40.09	.....	1,091	.....	19,023 S	(21
22) North Sydney	121,000	.....	428,000	63.01	210,419	30.98	217,581	32.03	179,638	.....	.....	1,507 D	(22
23) Pictou	88,904	.....	480,004	156.40	164,092	53.47	315,912	102.93	31,601	28,994	.....	5,159 D	(23
24) Springhill	72,000	.....	552,900	89.44	131,559	18.02	521,341	71.42	37,197	1,041	.....	26,070 D	(24
25) Stellarton	14,000	.....	349,000	65.22	65,804	12.30	283,196	52.92	108,000	.....	.....	3,215 D	(25
26) Sydney Mines	7,000	.....	202,500	24.70	38,509	4.70	163,991	20.00	.....	.....	.....	145 S	(26
27) Trenton	12,000	.....	248,300	82.77	57,712	19.24	190,588	63.53	.....	22,481	.....	10,311 D	(27
28) Westville	15,000	.....	240,100	58.35	93,645	22.76	146,455	35.59	.....	21,973	.....	6,202 D	(28
29) Windsor	16,500	.....	230,200	67.00	147,262	42.86	82,938	24.14	309,226	16,985	.....	7,813 D	(29
30) Yarmouth	125,000	.....	693,500	89.02	187,646	24.09	505,854	64.93	.....	.....	.....	10,646 S	(30
PRINCE EDWARD ISLAND													
31) Summerside (Town)	60,000	.....	870,000	145.00	572,551	95.42	297,449	49.58	.....	121,631	.....	11,697 S	(31

(a) STANDARD DEBENTURE DEBT, MUNICIPALITIES \$ 2,000 TO 10,000, \$150 PER CAPITA

(b) AND NOT INCLUDED IN TOTAL GROSS DEBENTURE DEBT

(S) Surplus.

(D) Deficit.

(1) In addition, Dominion of Canada 2% loan of \$34,786.

(2) Fund is \$152,207 less than actuarial requirements.

(3) Excludes surplus of \$28,390 over actuarial requirements.

CITIZENS RESEARCH INSTITUTE OF CANADA
TORONTO, CANADA

(Information from official and other reliable sources, but not guaranteed)

CAVT FLAND

1950 Issue

FINANCIAL STATISTICS—CANADIAN MUNICIPALITIES—DECEMBER 31, 1949

MUNICIPALITY	PUBLIC UTILITIES GROSS DEBENTURE DEBT						SINKING FUNDS PUBLIC UTILITIES	PUBLIC UTILITIES NET DEBENTURE DEBT (P.U. DEBT LESS P.U. SINKING FUNDS)		RESULTS FOR THE YEAR ¶ (AFTER DEDUCTION OF OPERATION, DEPRECIATION, DEBT RETIREMENT AND INTEREST CHARGES)		
	WATERWORKS	ELECTRIC LIGHT AND POWER	HOUSING	OTHERS	GROSS TOTAL			AMOUNT	PER CAPITA	WATERWORKS	ELECTRIC LIGHT AND POWER	OTHERS
					AMOUNT	PER CAPITA						
NEW BRUNSWICK (Towns)												
1) Bathurst.....	\$ 265,000	\$	\$	\$	\$ 265,000	\$ 44.17	\$ 1	\$ 1	\$	\$ 1,829 S	\$ 22,887 S	 (1
2) Campbellton.....	171,000	165,000	.....	.....	336,000	35.37	54,000	282,000	29.68	.....	.....	..... ( 2
3) Chatham.....	3	.....	.....	.....	3	.....	.....	3	.....	.....	.....	..... ( 3
4) Dalhousie.....	219,500	15,000	.....	.....	234,500	45.10	1	1	.....	2,970 D	5,456 S	 (4
5) Edmundston.....	2	2	.....	.....	2	.....	.....	2	.....	968 D	78,620 S	 (5
6) Newcastle.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	..... ( 6
7) Sackville.....	315,000 y	.....	.....	.....	315,000	90.00	124,155	190,845	54.53	443 D	.....	..... ( 7
8) St. Stephen.....	25,000	.....	.....	.....	25,000	6.25	20,532	4,468	1.12	5,893 D	.....	..... ( 8
9) Shediac.....	3	.....	.....	.....	3	.....	.....	3	.....	838 S	.....	..... ( 9
10) Sussex.....	3	.....	.....	.....	3	.....	.....	3	.....	?	.....	..... (10
11) Woodstock.....	3	.....	.....	.....	3	.....	.....	3	.....	7,204 S	.....	..... (11
NOVA SCOTIA (Towns)												
12) Antigonish.....	139,500	75,000	.....	.....	214,500	53.62	68,216	146,284	36.57	3,114 D	15,911 S	 (12
13) Bridgewater.....	154,400	236,841	.....	.....	391,241	97.81	162,599	228,642	57.16	9,482 S	13,134 S	 (13
14) Digby.....	25,500	9,000	.....	.....	34,500	13.80	13,572	20,928	8.37	1,888 D	1,927 S	 (14
15) Dominion.....	23,000	.....	.....	.....	23,000	6.97	6,995	16,005	4.85	781 D	56 D	 (15
16) Inverness.....	17,000	.....	.....	.....	17,000	5.71	15,608	1,392	.47	1,575 D	.....	..... (16
17) Kentville.....	129,253	13,000	.....	.....	142,253	28.45	35,115	107,138	21.43	301 S	5,614 D	 (17
18) Liverpool.....	145,000	53,000	.....	.....	198,000	56.57	116,629	81,371	23.25	219 S	3,995 S	 (18
19) Lunenburg.....	66,000	24,000	.....	.....	90,000	30.00	47,787	42,213	14.07	2,393 S	14,167 S	 (19
20) New Glasgow.....	364,400	.....	.....	.....	364,400	38.36	292,769	71,631	7.54	1,298 S	.....	..... (20
21) New Waterford.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	..... (21
22) North Sydney.....	52,000	.....	.....	.....	52,000	7.65	10,094	41,906	6.17	6,477 S	.....	..... (22
23) Pictou.....	108,000	.....	.....	.....	108,000	35.19	51,688	56,312	18.35	3,015 S	985 S	 (23
24) Springhill.....	39,000	.....	.....	.....	39,000	5.34	1,803	37,197	5.09	3,089 S	.....	..... (24
25) Stellarton.....	59,000	48,000	.....	.....	107,000	19.99	24,409	82,591	15.43	2,963 S	.....	..... (25
26) Sydney Mines.....	36,000	.....	.....	.....	36,000	4.39	.....	36,000	4.39	2,497 D	.....	..... (26
27) Trenton.....	35,500	.....	.....	.....	35,500	11.83	25,814	9,686	3.23	229 S	.....	..... (27
28) Westville.....	80,000	.....	.....	.....	80,000	19.46	67,269	12,731	3.09	1,460 S	.....	..... (28
29) Windsor.....	121,700	.....	.....	.....	121,700	35.42	96,372	25,328	7.37	9,990 D	.....	..... (29
30) Yarmouth.....	277,000	.....	.....	.....	277,000	35.55	.....	277,000	35.55	10,203 D	.....	..... (30
PRINCE EDWARD ISLAND												
31) Summerside (Town).....	20,000 y	225,000	.....	.....	245,000	40.83	143,467	102,533	17.09	7,316 S	50,729 S	 (31

† AS REPORTED BY THE MUNICIPALITY

- (S) Surplus. (D) Deficit.
- (y) Water and sewage.
- (1) Sinking fund breakdown not available.
- (2) Debt consolidated. Asset value of water system, \$557,035; electric system, \$608,763.
- (3) Breakdown not available.

CITIZENS RESEARCH INSTITUTE OF CANADA
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MUNICIPALITY (a)		POPULATION 1949	AREA IN SQUARE MILES	ASSESSED VALUE FOR TAXATION (b)	TAXES LEVIED	TOTAL TAXES COLLECTED DURING THE YEAR	TAX ARREARS (NOT INCLUDING TAX SALE LANDS OR CERTIFICATES)	GROSS DEBENTURE DEBT		SINKING FUNDS ON HAND	BANK LOANS	CURRENT OPERATING SURPLUS or DEFICIT
								PUBLIC UTILITIES (c)	TOTAL (INCLUDING PUBLIC UTILITIES)			
BRITISH COLUMBIA (Districts)												
1)	Coldstream.....	1,500	26.85	\$ 909,240	\$ 39,533	\$ 38,318	\$ 3,008	\$ 130,500	\$ 190,500	\$	\$	\$
2)	Coquitlam.....	13,000	58.13	2,282,322	137,553	132,929	21,050	4,232	345,055 ¹⁰	.....	97,931	1,174 D (2)
3)	Delta.....	5,200	126.28	6,359,887	237,153	230,734	15,679	803,000	999,000	365,276 ¹¹	19,960	4,486 S (3)
4)	Esquimalt (Twp.).....	6,500	2.34	3,281,153	169,378	168,114	14,089	.....	425,810 ¹³	269,221 ¹²	.....	9,194 D (4)
5)	Fraser Mills.....	449	.61	663,063	18,566	18,566	.....	.....	59,500	.....	.....	..... (5)
6)	Glenmore.....	1,000	5.70	516,575	26,462	24,055	3,126	62,000	74,000	4,164	.....	6,411 S (6)
7)	Langley (Twp.).....	12,500	123.04	5,352,388	351,385	351,346	49,768	.....	557,100 ¹⁴	.....	.....	37,577 D (7)
8)	Maple Ridge.....	10,000	103.13	4,850,521	212,967	208,839	31,156	234,420	416,239	41,452 ¹⁵	23,000	23,178 D ¹⁶ (8)
9)	Matsqui.....	10,000	84.63	3,833,955	210,057	209,560	33,332	.....	.....	.....	.....	..... (9)
10)	Mission.....	4,500	114.06	5,619,320	206,587	199,952	23,551	.....	.....	.....	.....	..... (10)
11)	North Cowichan.....	6,500	76.11	3,828,872	179,289	177,242	16,359	35,000	147,200	.....	16,800	20,066 S (11)
12)	Peachland.....	605	5.50	342,591	12,867	13,305	3,767	10,000	36,230	6,485	.....	426 D (12)
13)	Pitt Meadows.....	1,200	18.75	1,100,634	40,307	39,741	6,908	116,500	116,500	.....	.....	3,453 S (13)
14)	Richmond (Twp.).....	25,000	54.69	14,261,255	453,046	438,116	75,009	1,016,500	1,529,900	720,728 ¹⁷	.....	68,228 D (14)
15)	Salmon Arm.....	2,200	59.40	1,309,326	59,651	59,439	5,248	205,000	319,100	.....	.....	..... (15)
16)	Spallumcheen (Twp.).....	2,300	102.03	1,594,726	65,791	66,979	7,264	.....	5,350	1,019	.....	415 D (16)
17)	Sumas.....	3,750	60.31	1,642,357	114,733	114,333	13,804	.....	10,000 ¹⁸	.....	.....	5,755 S (17)
18)	Tadanac.....	470	1.39	8,856,328	364,365	364,489	.....	.....	1,101,331	.....	.....	19,523 S (18)
MANITOBA (All Rural)												
19)	Albert.....	1,250	288.00	1,412,520	64,795	61,467	21,707	.....	18,618 ¹	.....	.....	19,876 D (19)
20)	Assiniboia.....	2,240	33.51	909,890	60,402	60,701	13,688	.....	85,751	.....	.....	3,541 S (20)
21)	Birtle.....	1,631 ⁴	324.00	2,024,865	119,776	121,281 ⁷	13,598 ⁹	.....	11,446	.....	.....	1,029 S (21)
22)	Cameron.....	1,145 ⁴	284.79	2,262,800	75,025	72,175	9,746	.....	.....	.....	.....	6,885 D (22)
23)	Dauphin.....	5,372 ⁴	586.98	2,484,980	206,179	195,583	63,969 ⁵	.....	8,127	.....	.....	47,569 D (23)
24)	Dufferin.....	2,850	338.89	4,075,760	182,506	171,396	34,716	.....	70,154 ⁶	27,966	.....	9,705 S (24)
25)	Kildonan North.....	2,321 ⁴	9.26	977,515	65,879	78,844 ⁷	16,819 ⁹	.....	1,862	.....	.....	4,571 D (25)
26)	Macdonald.....	3,051	429.59	4,524,500	274,567	279,411	30,638	.....	90,635	29,304 ⁸	.....	2,278 D (26)
27)	Miniota.....	1,950	312.00	2,921,185	112,393	113,667	16,727	.....	10,925	.....	.....	1,719 D (27)
28)	Minitonas.....	3,125	398.20	1,654,896	99,644	96,907	34,632	.....	14,709	.....	.....	18,101 D (28)
29)	Pipestone.....	2,400 ⁴	432.00	3,535,765	120,413	122,503 ⁷	40,228 ⁹	.....	30,022	.....	.....	63,869 D (29)
30)	Portage La Prairie.....	6,236 ⁴	770.30	8,987,320	281,510	286,274 ⁷	28,331 ⁹	.....	44,466	.....	.....	50,844 D (30)
31)	Rockwood.....	8,000	446.75	2,165,925	201,932	189,167	54,742	.....	11,112	.....	.....	2,380 D (31)
32)	Springfield.....	5,673 ⁴	411.01	3,609,350	226,701	217,636	60,394 ²	851	851	.....	.....	3,018 D (32)
33)	Swan River.....	5,351 ⁴	637.79	3,566,175	197,775	191,520 ⁷	54,923 ⁹	.....	6,809	.....	.....	6,885 D (33)
34)	St. Andrews.....	4,600 ⁴	283.35	2,866,035	185,543	182,465 ⁷	58,449 ⁹	.....	9,099	.....	.....	3,272 D (34)
35)	Wallace.....	2,200 ⁴	433.08	2,087,455	141,608	128,826	35,943 ⁸	.....	29,821	.....	.....	165 D (35)
36)	Westbourne.....	2,767 ⁴	477.98	2,172,345	128,696	128,141 ⁷	27,516 ⁹	.....	31,560	.....	.....	10,647 S (36)
37)	Woodworth.....	2,700 ⁴	323.61	2,154,880	120,438	120,600 ⁷	19,180 ⁹	.....	26,773	.....	.....	1,158 S (37)

(Twp.) Township.

(S) Surplus.

(D) Deficit.

(a) These figures have not been put on a per capita basis, as present standards cannot be fairly applied to rural municipalities. They might apply more nearly to suburban municipalities.

(b) Improvements as a rule are not fully taxed in Western municipalities. The figures below are the amounts taxed.

(c) Includes housing debts.

(1) Excludes \$6,106 private corporation debentures guaranteed.

(2) Excludes \$96,213 reserve against total tax assets of \$114,684.

(3) Cash reserve for 1950 payment.

(4) 1948 estimate.

(5) Excludes reserve of \$34,098 held against total tax assets of \$76,437.

(6) Includes deferred liability re hospital of \$46,263.

(7) Includes taxes collected re tax sale lands.

(8) Excludes reserve of \$45,510 against total tax assets of \$48,803.

(9) Information re reserve not available.

(10) Excludes \$2,931 unsold and pledged as security for bank loan.

(11) Excludes surplus of \$80,986.

(12) Excludes surplus of \$24,590.

(13) In addition, \$87,000 authorized but not issued.

(14) Excludes \$134,000 issued and unsold.

(15) Excludes surplus of \$7,679.

(16) After deducting \$44,731 capital expenditures from current revenue.

(17) Excludes surplus of \$134,849.

(18) Excludes \$2,000 unissued.

CITIZENS RESEARCH INSTITUTE OF CANADA
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(Information from official and other reliable sources, but not guaranteed)

COUNTY (a)	POPULATION (1949) (IN AREA LIABLE FOR COUNTY RATES)		ASSESSED AREA IN SQUARE MILES (b)	ASSESSED VALUE FOR LOCAL TAXATION (IN AREA LIABLE FOR COUNTY RATES) (c)	TAXES LEVIED (d)	TOTAL TAXES COLLECTED DURING THE YEAR (e)	TAXES REMAINING UNCOLLECTED DECEMBER 31 (e)	GROSS DEBENTURE DEBT (f)	SINKING FUNDS	FLOATING DEBT (TREASURY NOTES, BANK LOANS, BANK OVERDRAFTS)	CURRENT OPERATING SURPLUS or DEFICIT
	RURAL	URBAN									
ONTARIO											
1) Brant.....	9,418	18,596	338	\$ 22,357,368	\$ 136,688	\$ 136,688	\$	\$	\$	\$ 10,058	\$ 18,490 S (1)
2) Bruce.....	21,484	18,954	1,456	31,450,470	387,675	392,704	8,328			71,000	29,579 S (2)
3) Carleton.....	12,321	21,617	862 ⁶	44,031,892	429,877	429,877		176,752 ¹		125,000	6,987 S (3)
4) Dufferin.....	9,270	5,139	556 ⁷	11,647,370	177,535	177,535		37,144 ²			8,982 S (4)
5) Elgin.....	22,879	8,652	683	29,331,499	293,438	293,438				75,000	11,238 D (5)
6) Essex.....	86,144	53,445	667	67,121,288	294,761	290,576	30,656			170,000	36,586 D (6)
7) Frontenac.....	20,762	3,193	1,042	7,999,056	164,499	164,499				20,000	4,258 D (7)
8) Grey.....	28,706	13,446	1,640	28,856,059	356,978	356,978		150,000	177,321 ³	90,000	94,762 D (8)
9) Haldimand.....	12,612	8,789	442	17,654,401	208,864	208,864				75,000	17,670 D (9)
10) Haliburton.....	7,252		766	1,720,773	21,750	22,442	136				4,735 S (10)
11) Halton.....	17,646	20,002	355	27,217,502	175,526	219,266	28,916	13,967 ⁵		41,500	1,062 D (11)
12) Hastings.....	28,301	9,639	1,649	17,662,718	265,109	260,287	9,315				4,971 S (12)
13) Huron.....	26,234	16,557	1,244	46,782,850	442,918	442,918		100,000			14,178 S (13)
14) Kent.....	33,690	19,615	894	43,875,571	443,293	443,293				270,000	45,928 S (14)
15) Lambton.....	29,247	10,744	1,044	35,067,856	237,000	237,000				71,000	5,709 S (15)
16) Lanark.....	12,856	12,565	1,057	15,487,330	196,434	185,577	12,001	10,985		40,000	10,583 D (16)
17) Leeds and Grenville.....	24,166	5,903	1,105	16,849,679	315,014	315,014				4,300	18,783 S (17)
18) Lennox and Addington.....	12,601	4,479	667	9,465,823	227,574	225,573	3,116			75,000	38,381 S (18)
19) Lincoln.....	18,387	23,599	296	23,394,104	366,921	366,921				25,000	25,205 S (19)
20) Middlesex.....	21,871	30,413	1,176	51,800,598	481,179	481,179				104,000	6,239 D (20)
21) Norfolk.....	23,536	14,280	616	42,114,417	346,897	346,897				1,957	19,669 S (21)
22) Northumberland and Durham.....	31,926	26,504	1,196	33,814,104	354,847	354,847				182,000	10,149 D (22)
23) Ontario.....	23,762	19,755	787	38,479,965	296,249	296,249		58,022		51,000	51,007 D (23)
24) Oxford.....	26,711	7,856	735	30,466,678	308,538	308,538					1,286 D (24)
25) Peel.....	10,283	30,666	461	26,203,964	245,956	245,956				61,000	22,687 D (25)
26) Perth.....	21,177	6,367	811	29,715,722	271,502	271,502					9,540 D (26)
27) Peterborough.....	16,447	3,857	877	10,095,358	161,636	165,387	10,435	147,848		115,806	35,811 D (27)
28) Prescott and Russell.....	29,023	12,150	809	22,519,391	352,168	351,669	33,171			114,332	21,596 S (28)
29) Prince Edward.....	10,377	5,711	370	11,917,505	202,603	202,603		45,638		53,000	9,338 D (29)
30) Renfrew.....	27,286	28,419	1,667	22,897,718	179,363	140,788	109,915	25,597			6,608 S (30)
31) Simcoe.....	41,481	53,128	1,494	63,547,634	464,971	458,409	10,363			57,717	847 S (31)
32) Stormont, Dundas and Glengarry.....	33,841	27,782	1,207	45,680,895	523,377	527,657	47	49,541		201,119	2,219 S (32)
33) Victoria.....	12,511	12,578	923	19,794,687	226,422	233,016	3,928	25,106		50,000	10,290 S (33)
34) Waterloo.....	28,476	15,836	483	40,243,248	271,505	271,505				75,000	5,905 S (34)
35) Welland.....	16,041	59,313	347	57,073,721	461,090	461,090					2,634 S (35)
36) Wellington.....	23,432	12,598	985	30,936,299	346,262	346,262				116,500	1,223 D (36)
37) Wentworth.....	25,752	21,717	410	34,809,845	249,165	249,165					27 S (37)
38) York.....	33,527	363,891	831	207,568,484	1,278,890	1,278,890		688,000		230,831	83,894 S (38)

(S) Surplus. (D) Deficit.

(a) Standards used for urban municipalities do not apply; therefore figures have not been put on a per capita basis.

(b) Area, population and assessment do not include municipalities separate from the county.

(c) At assessor's value. This property is liable for taxation by the township, village or town within whose limits it lies.

(d) These taxes are levied on the various municipalities within the county and not directly on individuals.

(e) As county rates need not be paid until December 20, after which date interest is charged, it frequently happens that a considerable amount of taxes unpaid at December 31 may be paid at a date early in the next year.

(f) As far as can be ascertained, none of these debts are for public utilities.

(1) Debenture debt of \$1,174 assumed by City of Ottawa.

(2) Excludes guaranteed debentures of \$137,995.

(3) Includes \$44,681 over actuarial requirements.

(4) Guaranteed debentures of \$392,334.

(5) Excludes guaranteed debentures of \$79,184.

(6) Not including Town of Eastview for which information was not available.

(7) Not including Town of Orillia for which information was not available.

CITIZENS RESEARCH INSTITUTE OF CANADA
TORONTO, CANADA

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FINANCIAL STATISTICS—CANADIAN MUNICIPALITIES—DECEMBER 31, 1949

SOME NEW BRUNSWICK AND NOVA SCOTIA COUNTIES

MUNICIPALITY OR COUNTY	POPULATION (MUNICIPALITY'S REPORT)	ASSESSED VALUE FOR TAXATION	TAXES LEVIED IN 1949	TOTAL TAXES COLLECTED, 1949 (INCLUDING ARREARS)	TOTAL TAXES UNCOLLECTED, DECEMBER 31, 1949	DEBENTURE DEBT OUTSTANDING	SINKING FUNDS ON HAND	BANK LOANS OUTSTANDING	CURRENT OPERATING SURPLUS OR DEFICIT
NOVA SCOTIA (Municipalities)									
1) Annapolis.....	\$ 17,000	\$ 2,651,002	\$ 127,248	\$ 143,368	\$ 5,777 ¹	\$ 4,235	\$	\$ 21	\$ 6,587 S (1)
2) Antigonish.....	8,388	1,049,610	74,908	66,188	42,296 ²	195,000	43,082	26,707	1,761 S (2)
3) Argyle.....	8,200	782,872	65,706	62,312	9,580 ³	3,000	.....	.....	5,980 S (3)
4) Barrington.....	5,683	566,310	45,725	45,725	2,790 ⁴	.....	.....	.....	4,613 S (4)
5) Cape Breton.....	29,336	3,366,960	293,762	282,968	177,889 ⁵	598,966	268,690	.....	9,402 S (5)
6) Chester.....	6,500	782,483	71,885	71,885	9,199 ⁶	6,000	3,499	.....	8,723 S (6)
7) Clare.....	8,403	857,735	68,700	71,897	4,497 ⁷	90,400	8,800	.....	4,652 S (7)
8) Colchester.....	18,891 *	3,597,695	179,698	171,911	31,807	64,000	35,302	.....	10,314 S (8)
9) Cumberland.....	19,309 †	2,907,593	210,444	196,943	49,093	109,000	62,455	.....	1,664 S (9)
10) Digby.....	10,992 †	1,300,545	95,765	90,523	9,511 ⁸	123,000	29,078	.....	380 S (10)
11) Guysboro.....	9,288 †	761,025	84,585	65,712	234,195	69,000	49,945	.....	5,584 D (11)
12) Halifax.....	55,000	7,713,212	442,736	412,507	122,708	395,966	49,516	.....	1,023 S (12)
13) Hants, East.....	8,730	1,655,299	98,190	98,190	8,423 ⁹	.....	.....	.....	10,388 S (13)
14) Hants, West.....	9,048	1,899,204	94,666	91,135	31,070 ¹⁰	.....	.....	.....	6,219 S (14)
15) Inverness.....	20,573	2,297,375	128,548	118,158	35,784 ¹¹	4,300	.....	.....	11,071 S (15)
16) Kings.....	28,920 †	3,618,885	195,813	187,254	67,751	.....	.....	647	3,198 S (16)
17) Lunenburg.....	20,000	2,968,000	141,178	136,065	11,477 ¹²	.....	.....	.....	12,942 S (17)
18) Pictou.....	40,789	3,414,058	143,917	140,624	41,027 ¹³	67,400	.....	.....	11,023 S (18)
19) Queen's.....	8,858 *	2,022,375	91,145	80,628	5,828 ¹⁴	17,400	12,516	.....	8,881 S (19)
20) Richmond.....	10,853 †	785,215	77,823	73,199	.....	128,000	57,080	.....	7,258 S (20)
21) Shelbourne.....	3,992 †	504,140	44,779	39,689	18,667	.....	.....	.....	63 S (21)
22) St. Mary's.....	3,690	698,760	36,655	36,843	8,970 ¹⁵	.....	.....	3,000	1,329 S (22)
23) Victoria.....	8,028 *	1,222,565	78,224	76,184	27,905 ¹⁶	.....	.....	.....	2,353 S (23)
24) Yarmouth.....	6,425	1,771,420	82,024	82,024	5,456 ¹⁷	14,000	852	.....	5,040 S (24)
NEW BRUNSWICK (Counties)									
25) Albert.....	(a) 8,600	(a) 4,578,100	(b) 128,196	(b) 117,386	36,575 ¹⁸	.....	.....	.....	8,149 S (25)
26) Carleton.....	21,711 *	15,638,770	272,295	242,332	73,629 ⁷	.....	.....	20,000	9,768 D (26)
27) Charlotte.....	22,728 *	9,430,585	249,634	212,814	84,752 ¹⁹	.....	.....	25,344	 (27)
28) Gloucester.....	50,000 †	20,963,993	585,728	494,101	172,505 ²¹	448,500	76,297	107,000	 (28)
29) Kent.....	25,817 †	9,669,550	201,556	170,947	113,015 ²²	228,500	79,445	60,000	8,157 D (29)
30) Kings.....	21,573 *	8,478,450	309,967	272,924	68,166 ²³	19,000	.....	.....	13,635 S (30)
31) Madawaska.....	29,000 †	19,240,924	258,143	197,685	149,368 ²⁴	.....	.....	183,684	2,305 S (31)
32) Northumberland.....	38,485 *	14,438,007	395,851	365,638	85,709 ²⁵	394,000	256,410	.....	7,932 S (32)
33) Queens.....	12,775 *	3,180,017	180,903	153,555	51,362 ²⁶	12,000	11,148	19,500	11,437 S (33)
34) Restigouche.....	45,000	28,611,900	103,619	91,613	54,824 ²⁷	128,000	175,749	.....	11,033 S (34)
35) Saint John.....	75,000	62,334,260	1,246,607	1,192,412	178,256 ²⁸	3,877,668	796,516	309,445	22,041 S (35)
36) Sunbury.....	9,698	3,742,450	130,670	120,360	18,145 ²⁹	.....	.....	.....	4,237 S (36)
37) Victoria.....	16,671 *	14,908,936	241,349	202,257	106,569 ⁷	.....	.....	60,000	30,056 S (37)
38) Westmorland.....	64,486 *	52,139,816	738,500	660,279	219,234 ³⁰	.....	.....	.....	18,209 S (38)
39) York.....	24,048 * ²⁰	15,862,770 ²⁰	441,737	398,714	46,130 ³¹	.....	38,908	30,000	 (39)

(S) Surplus. (D) Deficit.

(a) Including incorporated cities, towns and villages.

(b) Exclusive of provincial subsidies.

* 1941 census.

† 1948 population.

(1) After deducting reserve of \$1,190.

(2) After deducting reserve of \$9,332.

(3) After deducting reserve of \$24,831.

(4) After deducting reserve of \$800.

(5) After deducting reserve of \$116,208.

(6) After deducting reserve of \$665.

(7) Fully covered by reserve.

(8) After deducting reserve of \$7,976.

(9) After deducting reserve of \$1,000.

(10) After deducting reserve of \$2,000.

(11) After deducting reserve of \$76,382.

(12) After deducting reserve of \$6,775.

(13) After deducting reserve of \$6,112.

(14) After deducting reserve of \$13,255.

(15) After deducting reserve of \$4,964.

(16) After deducting reserve of \$5,047.

(17) After deducting reserve of \$4,314.

(18) After deducting reserve of \$7,254.

(19) After deducting reserve of \$27,420.

(20) Exclusive of City of Fredericton, which does not form part of County of York for county tax purposes.

(21) After deducting reserve of \$63,873.

(22) After deducting reserve of \$4,375.

(23) After deducting reserve of \$12,029.

(24) After deducting reserve of \$10,099.

(25) After deducting reserve of \$100,044.

(26) After deducting reserve of \$20,103.

(27) After deducting reserve of \$15,486.

(28) After deducting reserve of \$105,256.

(29) After deducting reserve of \$3,000.

(30) After deducting reserve of \$38,246.

(31) After deducting reserve of \$84,389.

(32) After deducting reserve of \$93,080.

MUNICIPALITY	POPULATION			ASSESSED VALUE FOR TAXATION (a)		TAXES LEVIED		TAX COLLEC- TIONS	TAX ARREARS (NOT INCL. TAX SALE LANDS OR CERTIFICATES)	GROSS DEBENTURE DEBT (b)				SINKING FUNDS ON HAND		BANK LOANS OUT- STANDING	CURRENT OPERATING SURPLUS or DEFICIT
	DOMINION CENSUS		MUNICI- PALITY'S REPORT	AMOUNT	PER CAPITA	AMOUNT	PER CAPITA	AMOUNT	AMOUNT	SCHOOLS ONLY	PUBLIC UTILITIES ONLY	TOTAL (INCLUDING SCHOOLS AND PUBLIC UTILITIES)		AMOUNT	PER CAPITA	AMOUNT	AMOUNT
	1931	1941	1949							AMOUNT	AMOUNT	AMOUNT	PER CAPITA				
BRITISH COLUMBIA (Cities)																	
1) Abbotsford (V.).....	510	562	900	\$ 590,259	\$ 656	\$ 7,275	\$ 8.08	\$ 7,502	\$ 174	\$	\$	\$ 18,000	\$ 20.00	\$	\$	\$ 13,500	\$
2) Armstrong.....	989	917	1,075	618,662	575	27,378	25.47	26,925	1,322	.....	25,403	62,453	58.09	27,453 ¹²	25.54	.....	2,241 D (2)
3) Cranberry Lake (V.).....	3	3	1,300	280,777	216	4,880	3.75	4,561	1,183	.....	.....	.....	.....	.....	.....	.....	333 S (3)
4) Creston (V.).....	695	1,153	2,100	1,068,792	509	24,336	11.59	23,623	4,774	.....	14,990	53,990	25.71	.....	.....	.....	9,979 S (4)
5) Cumberland.....	2,371	885	1,000	334,430	334	16,946	16.95	16,802	2,995	.....	.....	.....	.....	.....	.....	.....	11,581 S (5)
6) Enderby.....	555	538	1,500	506,437	338	26,051	17.37	26,529	1,852	.....	74,500	89,981	59.99	.....	.....	.....	841 S (6)
7) Grand Forks.....	1,298	1,259	1,650	713,575	432	45,027	27.29	44,200	6,066	75,500	70,800	157,000 ¹³	95.15	45,582 ¹⁴	27.63	.....	8,783 S (7)
8) Greenwood.....	171	363	1,100	140,074	127	10,173	9.25	8,956	6,626	3,800	.....	21,760	19.78	.....	.....	.....	3,115 S (8)
9) Kaslo.....	523	468	1,200	324,754	271	17,813	14.84	18,476	4,238	.....	40,000	40,000	33.33	37,316 ¹⁵	31.10	.....	2,341 S (9)
10) Ladysmith.....	1,443	1,706	2,100	624,540	297	32,044	15.26	32,042	3,515	.....	44,000 ¹⁶	44,000 ¹⁶	20.95	.....	.....	23,000	842 D (10)
11) Lake Cowichan (V.).....	.....	.....	1,550	517,399	334	17,009	10.97	16,496	1,837	.....	.....	28,800	18.58	.....	.....	.....	..... (11)
12) Merritt.....	1,296	940	2,100	463,945	221	27,990	13.33	26,857	4,332	.....	7,000	123,500	58.81	87,784	41.80	11,000	6,143 D (12)
13) Oliver (V.).....	.....	.....	1,350	594,960	441	12,511	9.27	12,564	1,049	.....	.....	.....	.....	.....	.....	.....	12,620 S (13)
14) Osoyoos (V.).....	.....	.....	864	436,195	505	9,235	10.69	8,578	2,231	.....	.....	48,000	95.05	.....	.....	.....	6,750 S (14)
15) Qualicum Beach (V.).....	.....	.....	500	676,609	1,353	11,207	22.41	11,026	330	.....	.....	.....	.....	.....	.....	.....	574 S ¹⁷ (15)
16) Quesnel (V.).....	446	653	1,800	733,445	407	11,711	6.51	11,646	2,126	.....	93,000 ¹¹	93,000	51.67	.....	.....	.....	10,655 S (16)
17) Salmon Arm.....	830	836	1,000	965,168	965	43,578	43.58	41,778	5,677	75,300	200,678	275,978	275.98	7,333	7.33	9,000	2,182 S (17)
18) Slocan.....	202	183	475	103,945	145	3,535	7.44	3,418	2,069	.....	.....	.....	.....	.....	.....	.....	..... (18)
19) Smithers (V.).....	999	759	1,403	405,300	219	27,333	19.48	26,497	4,984	.....	93,800	141,300	100.71	.....	.....	.....	..... (19)
20) Williams Lake (V.).....	402	540	1,140	343,062	301	7,014	6.15	7,006	1,619	?	100,500	100,500	88.16	.....	.....	.....	2,547 S (20)
ALBERTA (Towns)																	
21) Athabasca.....	573	578	1,100	701,328	638	49,444	44.95	49,980	4,102 ¹	1,060	95,053	96,213	87.47	.....	.....	.....	4,879 D (21)
22) Bashaw (V.).....	385	494	510	631,407	1,238	25,686	50.36	26,818	1,222	.....	.....	4,400	8.63	.....	.....	.....	1,350 S (22)
23) Bassano.....	615	582	625	403,190	645	29,083	46.53	33,383	3,591 ⁴	28,712	126,213	181,236	289.98	.....	.....	5	3,093 S (23)
24) Beverley.....	1,112	981	1,800	529,246	294	27,911	15.51	26,294	7,336 ⁵	.....	.....	1,092	.61	.....	.....	.....	572 S (24)
25) Black Diamond (V.).....	683	890	900	774,529	861	24,785	27.54	24,207	7,504	.....	.....	.....	.....	.....	.....	.....	317 S (25)
26) Bonnyville.....	362	603	1,025	758,235	740	38,965	38.01	37,353	7,762 ⁶	.....	.....	.....	.....	.....	.....	1,885	347 D (26)
27) Bow Island.....	314	291	600	364,031	607	17,793	29.65	18,256	17,945 ⁷	1,681	56,600	58,281	97.14	.....	.....	12,750	1,844 D (27)
28) Brooks.....	708	888	2,000	1,160,185	580	92,138	46.07	88,470	9,016	74,115	59,595	133,710	66.86	.....	.....	1,801	21,137 S (28)
29) Castor.....	634	625	650	537,910	828	28,987	44.60	28,581	1,148	.....	.....	.....	.....	.....	.....	.....	855 S (29)
30) Claresholm.....	1,156	1,265	2,000	1,439,010	720	63,958	31.98	64,790	3,075 ²	2,049	.....	2,049	1.02	.....	.....	.....	9,954 S (30)
31) Coleman.....	1,702	1,870	3,000	654,338	218	50,565	16.86	50,700	7,532	.....	.....	4,560	1.52	.....	.....	.....	2,554 S (31)
32) Coronation.....	736	581	700	658,390	941	35,392	50.56	38,070	885 ³	.....	25,590	25,590	36.56	.....	.....	999	1,935 D (32)
33) Didsbury.....	798	892	1,100	1,151,973	1,047	52,196	47.45	50,972	5,894	44	166,000	166,044	150.94	.....	.....	.....	2,017 S (33)
34) Edson.....	1,547	1,499	1,875	1,256,135	670	60,675	32.36	64,121	3,998 ⁸	.....	.....	6,500	94.13	.....	.....	3,040	2,920 S (34)
35) Fairview.....	260	432	1,000	602,631	603	36,462	36.46	31,222	7,996	2,295	75,500	83,042	83.04	.....	.....	10,320	6,267 D (35)
36) Forest Lawn (V.).....	.....	899	1,350	563,067	417	23,132	17.13	21,156	7,788 ¹⁰	7,249	.....	7,249	5.37	.....	.....	6,850	1,785 D (36)
37) Fort Saskatchewan.....	999	903	995	603,582	607	29,941	30.09	28,125	5,686	285	.....	285	.29	.....	.....	.....	2,355 S (37)
38) Gleichen.....	514	435	500	445,477	891	24,003	48.01	24,090	5,199	.....	29,500	29,500	59.00	.....	.....	.....	4,315 S (38)
39) Hardisty.....	428	457	550	360,556	656	19,202	34.91	18,885	781 ⁹	.....	.....	.....	.....	.....	.....	.....	2,919 S (39)
40) Holden (V.).....	230	361	500	562,096	1,124	19,515	39.03	20,694	1,626	1,569	.....	10,569	21.14	.....	.....	.....	1,414 S (40)
41) Innisfail.....	1,027	1,223	1,450	1,220,600	842	76,520	52.77	73,963	7,506	4,844	189,704	194,548	134.17	.....	.....	910	1,842 S (41)

(a) STANDARD ASSESSMENT, MUNICIPALITIES 400 TO 2,000, \$500 PER CAPITA

(b) STANDARD DEBENTURE DEBT, MUNICIPALITIES 400 TO 2,000, \$100 PER CAPITA

(V.) Village.

(S) Surplus.

(D) Deficit.

¶ Includes improvements at values actually taxed.

¶¶ Share of school district or division debt attributable to municipality.

(1) After deducting reserve of \$3,283.

(2) After deducting reserve of \$1,362.

(3) After deducting reserve of \$4,350.

(4) After deducting reserve of \$9,489.

(5) After deducting reserve of \$4,814.

(6) After deducting reserve of \$243.

(7) After deducting reserve of \$576.

(8) After deducting reserve of \$2,974.

(9) After deducting reserve of \$4,564.

(10) After deducting reserve of \$325.

(11) Waterworks.

(12) Excludes surplus of \$4,162 over requirements.

(13) Excludes \$35,000 issued and unsold.

(14) Excludes surplus of \$16,468.

(15) Excludes surplus of \$874.

(16) Excludes \$18,200 issued and unsold.

(17) On cash basis.

CITIZENS RESEARCH INSTITUTE OF CANADA
TORONTO, CANADA

(Information from official and other reliable sources, but not guaranteed)

MUNICIPALITY	POPULATION			ASSESSED VALUE FOR TAXATION (a)		TAXES LEVIED		TAX COLLEC- TIONS	TAX ARREARS (NOT INCL. TAX SALE LANDS OR CERTIFICATES)	GROSS DEBENTURE DEBT (b)				SINKING FUNDS ON HAND		BANK LOANS OUT- STANDING	CURRENT OPERATING SURPLUS OR DEFICIT
	DOMINION CENSUS		MUNICI- PALITY'S REPORT	AMOUNT	PER CAPITA	AMOUNT	PER CAPITA			AMOUNT	AMOUNT	SCHOOLS ONLY	PUBLIC UTILITIES ONLY	TOTAL (INCLUDING SCHOOLS AND PUBLIC UTILITIES)				AMOUNT	PER CAPITA
	1931	1941						1949	AMOUNT					PER CAPITA	AMOUNT	PER CAPITA	AMOUNT
ALBERTA (Towns)																	
1) Lac La Biche (V.).....	313	517	800	\$ 413,310	\$ 517	\$ 26,797	\$ 33.50	\$ 29,639	\$ 10,643 ¹⁶	\$ 1,708	\$	\$ 1,708	\$ 2.14	\$	\$	\$	\$ 821 S
2) Lacombe.....	1,259	1,603	2,210	1,853,775	839	125,160	56.84	131,319	1,321	69,253		69,253	31.34		5,000	3,426 S	
3) Lamont (V.).....	507	438	550	580,438	1,055	23,348	42.45	21,441	3,238 ¹⁷	3,674		18,371	33.40			586 S	
4) Leduc.....	900	871	1,500	764,460	510	46,886	31.26	41,903	7,921 ¹	405	†	126,005	84.00		7,840	7,579 S	
5) Legal (V.).....	350	462	515	307,900	598	16,182	31.42	15,672	1,472	1,117	29,000	48,517	94.21		530	3,905 S	
6) Macleod.....	1,447	1,912	2,000	1,096,808	548	64,708	32.35	62,636	7,793		154,832	327,310	163.65		6,000	3,997 S	
7) Magrath.....	1,224	1,207	1,400	1,064,906	761	56,738	40.53	60,412	8,978 ²	860		37,404	26.72		3,506	3,264 S	
8) Mirror (V.).....	534	570	600	392,090	653	16,190	26.98	14,973	75,529 ¹⁸							1,546 S	
9) Morinville.....	570	580	725	451,775	623	27,723	38.24	26,950	2,214 ³			56,485	77.91		5,000	1,115 S	
10) Mundare (V.).....	832	756	850	565,865	666	29,454	34.65	26,569	6,596 ¹⁹						4,000	1,821 S	
11) Nanton.....	739	718	790	898,351	1,137	35,786	44.03	36,837	3,128		95,000	143,554	181.71			1,517 S	
12) Okotoks.....	760	591	750	598,830	798	31,118	41.49	30,554	5,852							343 D	
13) Olds.....	1,056	1,337	1,800	1,475,680	820	80,779	44.88	79,243	6,051	17,545	251,019	268,564	149.20			4,891 S	
14) Peace River.....	864	873	1,500	1,041,235	694	67,390	44.93	58,988	16,743	63,545	84,000	221,545	147.70			2,745 S	
15) Picture Butte (V.).....			800	1,028,951	1,286	39,097	48.87	38,411	540	39,142						4,797 D	
16) Pincher Creek.....	1,024	994	1,700	1,090,725	642	56,681	33.34	53,700	5,157	12,710	11,998	24,708	14.53			3,068 S	
17) Ponoka.....	836	1,306	1,800	1,344,955	747	76,634	42.57	74,515	14,662	14,007	235,800	255,083	141.71		12,605	2,049 D	
18) Provost (V.).....	533	518	650	790,702	1,216	34,805	53.54	31,146	7,494							9,705 S	
19) Redcliff.....	1,192	1,111	1,500	710,774	474	54,857	36.57	58,619	5,635	13,353	118,243	175,276	116.85			4,925 D	
20) Rimbey.....	304	410	750	654,791	873	43,300	57.73	41,102	6,828 ⁴	5,587		5,587	7.45			5,843 S	
21) Rocky Mountain House.....	646	800	1,100	700,605	637	42,980	39.07	42,850	4,558 ⁵	8,628		8,628	7.84			2,425 S	
22) St. Albert.....	825	697	900	392,862	436	19,127	21.25	18,051	4,709	1,132		1,132	1.26		8,607	7,853 D	
23) St. Paul.....	938	1,018	2,000	1,177,630	589	68,200	34.10	64,242	8,422 ⁶	88,968		88,968	44.48		117	6,259 S	
24) Smokey Lake (V.).....	366	430	571	340,795	597	17,400	30.47	17,010	2,396	2,465		13,711	2.40			1,474 D	
25) Stettler.....	1,219	1,295	2,000	2,542,561	1,271	97,405	48.70	96,186	5,255 ⁷		4,457	4,457	2.23			2,401 D	
26) Stirling (V.).....	376	437	500	180,317	360	10,651	21.30	9,922	2,928	5,044		5,044	10.09			1,903 S	
27) Stony Plain.....	497	566	820	631,035	770	26,432	32.23	26,703	801 ⁸	4,104		29,104	3.55		1,300	2,067 D	
28) Strathmore.....	523	560	600	424,034	704	21,005	35.01	21,710	1,621	42		47,042	78.40			1,629 S	
29) Sylvan Lake.....	416	805	1,220	630,970	517	39,991	32.71	41,726	3,009 ⁹						3,004	1,980 S	
30) Taber.....	1,279	1,331	2,500	2,621,022	1,048	129,271	51.71	129,081	15,160 ¹⁰	83,070	131,709	258,592	103.44			14,559 S	
31) Three Hills.....	581	706	1,100	1,426,226	1,297	60,312	54.83	56,022	8,349 ¹¹		171,304	209,458	190.41			10,218 S	
32) Tofield.....	497	551	700	551,895	788	30,569	43.67	29,314	1,923 ¹²	2,118		72,093	102.99		3,253	603 D	
33) Turner Valley (V.).....	656	676	850	252,630	297	15,030	17.68	14,941	3,551		18,620	18,620	23.28			2,822 S	
34) Vermilion.....	1,270	1,408	2,018	2,273,210	1,126	85,912	42.57	85,096	4,142	13,062	108,000	179,062	88.73			8,241 S	
35) Viking (V.).....	492	491	625	595,868	953	32,126	51.40	30,997	554 ²⁰	2,049		11,949	19.12			3,501 S	
36) Vulcan.....	803	732	1,200	776,419	647	51,600	43.00	50,843	2,722 ¹³	278	102,500	190,278	158.57		9,793	6,827 S	
37) Wainwright.....	1,147	980	1,600	1,323,755	827	70,559	44.10	71,348	14	30,975		30,975	19.36			8,145 S	
38) Westlock.....	536	590	1,350	894,763	663	42,074	31.17	41,875	3,962 ¹⁵	5,669	114,500	169,669	125.68		6,000	9,533 S	
39) Willingdon (V.).....	250	420	500	487,772	976	23,139	46.28	22,923	3,904 ²¹							3,116 S	

(a) STANDARD ASSESSMENT, MUNICIPALITIES 400 TO 2,000, \$500 PER CAPITA

(b) STANDARD DEBENTURE DEBT, MUNICIPALITIES 400 TO 2,000, \$100 PER CAPITA

(V.) Village.

(S) Surplus.

(D) Deficit.

¶¶ Share of school district or division debenture debt attributable to municipality.

† Breakdown not available.

(1) After deducting reserve of \$442.

(2) After deducting reserve of \$1,000.

(3) After deducting reserve of \$2,000.

(4) After deducting reserve of \$1,000.

(5) After deducting reserve of \$500.

(6) After deducting reserve of \$4,500.

(7) After deducting reserve of \$2,142.

(8) After deducting reserve of \$811.

(9) After deducting reserve of \$200.

(10) After deducting reserve of \$4,292.

(11) After deducting reserve of \$705.

(12) After deducting reserve of \$300.

(13) After deducting reserve of \$400.

(14) Reserve of \$22,626 against tax arrears of \$9,160 and tax sale lands of \$27,383.

(15) After deducting reserve of \$1,000.

(16) After deducting reserve of \$1,200.

(17) After deducting reserve of \$314.

(18) After deducting reserve of \$7,500.

(19) After deducting reserve of \$600.

(20) After deducting reserve of \$2,290.

(21) After deducting reserve of \$408.

CITIZENS RESEARCH INSTITUTE OF CANADA
TORONTO, CANADA

(Information from official and other reliable sources, but not guaranteed)

MUNICIPALITY	POPULATION			ASSESSED VALUE FOR TAXATION (a)		TAXES LEVIED		TAX COLLECTIONS	TAX ARREARS (NOT INCL. TAX SALE LANDS OR CERTIFICATES)	GROSS DEBENTURE DEBT (b)				SINKING FUNDS ON HAND		BANK LOANS OUTSTANDING	CURRENT OPERATING SURPLUS or DEFICIT
	DOMINION CENSUS		MUNICIPALITY'S REPORT							SCHOOLS ONLY	PUBLIC UTILITIES ONLY	TOTAL (INCLUDING SCHOOLS AND PUBLIC UTILITIES)					
	1931	1941	1949	AMOUNT	PER CAPITA	AMOUNT	PER CAPITA	AMOUNT	AMOUNT	AMOUNT	AMOUNT	AMOUNT	PER CAPITA	AMOUNT	PER CAPITA	AMOUNT	AMOUNT
SASKATCHEWAN (Towns)																	
1) Arcola.....	666	563	600 †	\$ 470,785	\$ 785	\$ 21,656	\$ 36.09	\$ 21,936	\$ 2,881 ¹	\$	\$ 15,197	\$ 15,197	\$ 25.33	\$	\$	\$	\$ 1,431 D (1)
2) Assiniboia.....	1,454	1,349	1,945	1,125,150	578	67,010	34.45	66,342	10,273 ¹⁶	.....	116,886	144,542	74.31	.....	.....	.....	6,888 D (2)
3) Battleford.....	1,096	1,317	1,600	510,898	319	32,743	20.46	33,758	20,971 ¹⁷	.....	.....	34,995	21.87	.....	.....	.....	1,161 D (3)
4) Bienfait (V.).....	528	618	720	281,101	390	14,798	20.55	13,660	6,623 ¹⁸	.....	.....	.....	.....	.....	.....	400	244 S (4)
5) Big River (V.).....	413	513	730	254,440	349	12,724	17.43	11,659	2,917 ¹⁹	.....	.....	.....	.....	.....	.....	.....	1,422 D (5)
6) Blaine Lake (V.).....	572	561	575	419,350	729	18,871	32.80	17,359	4,030	2,104	.....	2,104	3.66	.....	.....	.....	842 S (6)
7) Broadview.....	885	894	900	433,775	482	24,710	27.46	23,895	652 ²⁰	.....	.....	.....	.....	.....	.....	.....	3,857 S (7)
8) Bruno (V.).....	463	543	521	397,480	763	13,912	26.70	13,193	783	.....	.....	.....	.....	.....	.....	.....	968 S (8)
9) Buchanan (V.).....	392	447	501	283,410	566	16,706	33.35	16,162	2,182 ²¹	.....	.....	.....	.....	.....	.....	3,000	663 D (9)
10) Cabri.....	552	439	555	436,694	787	23,674	42.66	19,898	7,707 ²²	.....	.....	9,167	16.52	.....	.....	.....	1,709 S (10)
11) Canora.....	1,179	1,200	1,500	?	.....	58,568	39.05	61,145	6,133 ²	.....	12,135	20,807	13.87	.....	.....	.....	1,044 D (11)
12) Carlyle.....	480	429	552 †	446,150	808	30,338	54.96	30,548	4,578 ³	.....	.....	10,009	18.13	.....	.....	.....	1,033 D (12)
13) Carnduff.....	506	384	600	420,145	700	24,976	41.63	22,964	1,962 ²³	.....	.....	.....	.....	.....	.....	.....	560 D (13)
14) Craik.....	521	429	470	397,245	845	17,876	38.03	16,975	2,672 ⁴	.....	.....	.....	.....	.....	.....	.....	2,310 S (14)
15) Cudworth (V.).....	529	535	525	360,300	686	15,132	28.82	15,879	2,921 ⁵	.....	.....	.....	.....	.....	.....	.....	2,855 S (15)
16) Davidson.....	560	456	590	496,350	841	23,578	39.96	23,310	1,224	.....	.....	2,711	4.59	.....	.....	.....	2,260 D (16)
17) Delisle.....	564	333	403	305,210	757	15,252	37.85	13,804	3,594 ²⁴	.....	.....	920	2.28	.....	.....	2,371	2,093 S (17)
18) Duck Lake.....	538	551	580	221,720	382	8,373	14.44	9,120	3,529 ²⁵	.....	.....	.....	.....	.....	.....	.....	917 S (18)
19) Eastend.....	545	542	700	455,060	650	23,226	33.18	23,058	.....	.....	.....	.....	.....	.....	.....	.....	1,376 S (19)
20) Esterhazy (V.).....	403	431	525	357,760	681	15,025	28.62	13,875	1,738 ⁶	.....	.....	247	.47	.....	.....	.....	1,735 S (20)
21) Eston.....	556	726	1,250	1,086,750	869	51,077	40.86	46,929	3,670	.....	.....	4,360	3.49	.....	.....	.....	6,105 S (21)
22) Foam Lake.....	518	557	850	459,595	541	30,333	35.69	30,582	505 ¹⁵	.....	.....	.....	.....	.....	.....	.....	2,206 S (22)
23) Fort Qu'Appelle (V.).....	545	673	700	425,415	608	19,144	27.35	19,112	7	.....	.....	3,000	4.28	.....	.....	.....	688 S (23)
24) Fox Valley (V.).....	310	427	429	276,290	644	10,634	24.79	9,339	3,854	.....	8,284	8,284	19.31	.....	.....	.....	2,270 D (24)
25) Govan.....	429	331	400	327,000	817	16,401	41.00	15,481	3,069 ⁸	.....	.....	.....	.....	.....	.....	500	1,018 S (25)
26) Gravelbourg.....	1,137	1,130	1,400	778,464	556	41,909	29.93	40,136	9,710 ⁹	.....	.....	67,043	47.89	.....	.....	5,100	3,005 S (26)
27) Grenfell.....	857 *	857 *	900	667,110	741	31,996	35.55	31,482	34,882	.....	.....	.....	.....	.....	.....	.....	4,953 S (27)
28) Gull Lake.....	854	836	750	672,970	897	28,894	38.52	25,118	8,396	.....	.....	.....	.....	.....	.....	.....	130 S (28)
29) Herbert.....	1,009	875	1,087	416,266	383	27,397	25.20	21,942	20,209 ¹⁰	.....	523	1,845 ¹¹	1.70	.....	.....	.....	2,955 S (29)
30) Hudson Bay.....	410	547	1,200	492,675	411	23,833	19.86	20,565	8,396 ²⁶	.....	.....	4,150	3.46	.....	.....	.....	3,912 S (30)
31) Humboldt.....	1,899	1,767	2,100	1,273,975	607	76,889	36.61	77,193	7,967 ²⁷	.....	.....	325,000	154.76	.....	.....	.....	5,215 S (31)
32) Indian Head.....	1,438	1,349	1,500	1,034,245	689	52,746	35.16	47,016	9,351 ²⁸	500	.....	17,165	11.44	.....	.....	5,182	277 D (32)
33) Kelvington.....	455	615	850	483,765	569	28,581	33.62	28,138	5,216	.....	.....	5,859	6.89	.....	.....	207	4119 D (33)
34) Kerrobert.....	868	588	900	602,880	670	36,856	40.95	29,390	16,197 ¹²	.....	.....	27,960	31.07	.....	.....	.....	1,975 D (34)
35) Kindersley.....	1,037	990	1,775	1,136,060	640	65,872	37.11	67,941	2,041 ¹³	.....	49,341	51,168	28.83	5,643	3.18	.....	104 S (35)
36) Kinistino (V.).....	543	564	680	435,540	640	20,492	30.14	19,957	1,059 ²⁹	.....	.....	.....	.....	.....	.....	2,000	812 D (36)
37) Lafleche (V.).....	483	523	511	366,833	718	15,564	30.46	14,149	18,752 ³⁰	.....	.....	4,095	8.01	.....	.....	1,200	1,111 D (37)
38) Lanigan.....	384	359	352	264,030	750	10,850	30.82	10,210	1,596 ³¹	.....	.....	.....	.....	.....	.....	.....	445 S (38)
39) Leader.....	627	641	890	677,365	761	32,510	36.53	28,446	9,960 ³²	.....	.....	.....	.....	.....	.....	.....	5,103 S (39)
40) Lemberg.....	509	420	540	465,508	862	15,644	28.97	15,195	1,408 ¹⁴	.....	.....	.....	.....	.....	.....	.....	2,580 D (40)
41) Lumsden.....	514	449	500	261,780	524	15,660	31.32	14,306	6,527 ³³	.....	.....	.....	.....	.....	.....	3,000	1,121 D (41)

(a) STANDARD ASSESSMENT, MUNICIPALITIES 400 TO 2,000, \$500 PER CAPITA

(V.) Village.

(S) Surplus.

(D) Deficit.

* 1946 population.

† 1948 population.

† Figure for assessment of municipalities in Saskatchewan is as reported by the municipality and in many cases includes a "business assessment" component as provided for in the Saskatchewan City Act.

(1) After deducting reserve of \$2,500.

(2) After deducting reserve of \$1,709.

(3) After deducting reserve of \$700.

(4) After deducting reserve of \$1,000.

(5) After deducting reserve of \$1,936.

(6) After deducting reserve of \$467.

(7) Combined reserve of \$4,000 against tax arrears of \$2,262 and tax title properties of \$5,555.

(8) After deducting reserve of \$1,400.

(9) After deducting reserve of \$2,000.

(10) After deducting reserve of \$5,720.

(11) Includes \$1,322 principal past due. In addition, interest past due of \$904.

(12) After deducting reserve of \$50.

(13) After deducting reserve of \$1,619.

(b) STANDARD DEBENTURE DEBT, MUNICIPALITIES 400 TO 2,000, \$100 PER CAPITA

(14) After deducting reserve of \$1,510.

(15) After deducting reserve of \$200.

(16) After deducting reserve of \$1,241.

(17) After deducting reserve of \$14,117.

(18) After deducting reserve of \$137.

(19) After deducting reserve of \$1,210.

(20) After deducting reserve of \$648.

(21) After deducting reserve of \$408.

(22) After deducting reserve of \$500.

(23) After deducting reserve of \$77.

(24) After deducting reserve of \$1,110.

(25) After deducting reserve of \$1,893.

(26) After deducting reserve of \$920.

(27) After deducting reserve of \$5,530.

(28) After deducting reserve of \$2,005.

(29) After deducting reserve of \$1,636.

(30) After deducting reserve of \$5,172.

(31) After deducting reserve of \$1,699.

(32) After deducting reserve of \$4,000.

(33) After deducting reserve of \$648.

MUNICIPALITY	POPULATION			ASSESSED VALUE FOR TAXATION (a)		TAXES LEVIED		TAX COLLEC- TIONS	TAX ARREARS (NOT INCL. TAX SALE LANDS OR CERTIFICATES)	GROSS DEBENTURE DEBT (b)				SINKING FUNDS ON HAND		BANK LOANS OUT- STANDING	CURRENT OPERATING SURPLUS OR DEFICIT
	DOMINION CENSUS		MUNICI- PALITY'S REPORT	AMOUNT	PER CAPITA	AMOUNT	PER CAPITA			AMOUNT	AMOUNT	TOTAL (INCLUDING SCHOOLS AND PUBLIC UTILITIES)		AMOUNT	PER CAPITA		
	1931	1941						1949	AMOUNT			PER CAPITA	AMOUNT			PER CAPITA	AMOUNT
SASKATCHEWAN (Towns)																	
1) Macklin.....	502	455	411	280,555	683	19,758	48.07	17,309	11,871 ²⁴								\$ 95 D (1
2) Maidstone (V.).....	306	416	525	369,318	703	17,347	33.04	17,846	3,124								2,624 D (2
3) Maple Creek.....	1,154	1,085	1,500	984,630	656	53,171	35.45	52,533	3,592		43,426	43,426	28.95			1,750	2,510 S (3
4) Meadow Lake.....		971	2,070	1,173,080	567	74,775	36.12	67,200	15,152 ²⁵			7,000	3.38			5,530	13,611 D (4
5) Milestone.....	404	379	525	374,410	713	20,592	39.22	20,523	3,849 ¹			6,828	13.00				7,249 S (5
6) Moosomin.....	1,119	1,096	1,250	871,230	697	52,351	41.88	52,251	2,769 ²	100,000 ³		100,000	80.00				471 S (6
7) Morse.....	439	373	320	303,570	949	17,003	53.13	16,247	2,037		1,625	6,302	19.69				505 D (7
8) Mossbank (V.).....	329	606	540	346,095	641	16,613	30.76	14,124	1,979 ²⁶								2,918 S (8
9) Neudorf (V.).....	480	420	450	318,125	707	17,815	39.59	16,522	1,274 ⁴	1,557		1,557	3.46				1,211 S (9
10) Nokomis.....	445	421	446	325,240	729	16,913	37.92	16,578	2,804 ⁵								3,923 D (10
11) North Regina (V.).....	780	582	901	312,460	347	14,351	15.92	11,790	5,549 ²⁷								670 S (11
12) Outlook.....	712	505	950	397,573	418	23,669	24.91	20,890	8,764		8,300	8,300	8.74				857 S (12
13) Oxbow.....	585	465	630	408,305	648	22,947	36.42	22,236	2,029 ⁶								2,788 S (13
14) Ponteix (V.).....	545	535	655	447,700	684	21,042	32.12	18,477	7,839 ²⁸								3,036 S (14
15) Preeceville.....	350	434	670	347,420	519	17,661	26.36	16,542	1,476 ²⁹								317 D (15
16) Prelate (V.).....	555	554	594	290,077	488	14,465	24.35	12,721	2,054 ⁷	2,003		2,003	3.37				267 D (16
17) Qu'Appelle.....	673	584	532	301,415	567	17,073	32.09	17,607	317 ⁸			307	.58				175 D (17
18) Radison.....	362	349	450	301,020	669	12,040	26.76	11,959	11,350								708 S (18
19) Radville.....	1,005	813	970	567,960	585	35,708	36.81	36,598	4,241 ⁹			24,196	24.94				402 D (19
20) Rocanville.....	404	443	465	325,415	700	14,644	31.49	13,795	1,223 ¹⁰			2,800	6.02				1,349 S (20
21) Rosetown.....	1,553	1,470	2,000	1,322,056	661	80,679	40.34	79,285	13,529								15,163 S (21
22) Rosthern.....	1,412	1,149	1,360	914,790	673	37,506	27.58	35,659	3,324 ³⁰						4,000		3,657 D (22
23) Rouleau.....	513	441	510	355,197	696	19,801	38.83	17,653	3,775 ¹¹		19,001	20,727 ¹²	40.64				2,128 S (23
24) St. Walburg (V.).....	388	447	520	365,000	702	15,891	30.56	16,526	2,381 ¹³		7,000	7,000	13.46				2,030 S (24
25) Saltcoats.....	461	457	450	294,900	655	13,720	30.49	13,819	1,033 ¹⁴							59	1,651 D (25
26) Scott.....	269	258	290	133,680	461	6,684	23.05	6,222	302 ³¹		15,600	31,200	107.59				8,133 D (26
27) Shaunavon.....	1,761	1,603	1,750	1,400,865	800	71,436	40.82	66,879	15,274			1,866	1.07				1,585 S (27
28) Shellbrook.....	601	574	650	371,670	572	18,398	28.30	18,410	1,036 ¹⁵								1,383 S (28
29) Star City.....	558	519	530	429,790	811	21,490	40.55	21,691	477 ¹⁶								214 D (29
30) Strasbourg.....	508	442	468	394,205	842	18,886	40.35	17,885	1,208 ³²								2,166 S (30
31) Sutherland.....	1,148	888	1,400	698,450	499	31,439	22.46	25,639	1,901 ¹⁷		9,167	45,394	32.42				1,635 S (31
32) Tisdale.....	1,069	1,237	1,820	1,113,500	612	71,848	39.48	71,874	5,095 ¹⁸	63,779		64,983	35.70				1,239 S (32
33) Unity.....	806	682	1,300	794,995	612	39,751	30.58	42,723	3,659 ¹⁹		95,080	95,080	73.14				13,964 S (33
34) Wadena.....	582	679	1,050	494,251	471	29,665	28.25	27,564	2,183 ³³			3,700	3.52				3,923 S (34
35) Wapella.....	452	430	486	311,770	641	14,965	30.79	14,836	782 ²⁰								2,171 S (35
36) Watrous.....	1,303	1,138	1,250	852,168	682	48,826	39.06	48,143	440 ²³			197,368	157.89				8,136 S (36
37) Watson.....	375	516	625	415,130	664	20,575	32.92	20,794	752								2,249 D (37
38) Whitewood.....	564	689	705	421,830	598	20,248	28.72	18,583	1,585 ¹⁴							3,627	252 S (38
39) Wilkie.....	1,222	1,232	1,510	962,190	637	55,655	36.86	51,772	13,698 ²¹		60,763	60,763	40.24	325	.22		64 S (39
40) Willow Bunch (V.).....	508	454	620	405,150	653	8,103	13.07	7,602	4,224 ²²		12,157	12,157	19.61			1,000	1,196 D (40
41) Wolseley.....	882	838	986	541,568	549	29,812	30.24	28,984	4,258			2,872	2.91				23 S (41
42) Wynyard.....	1,042	1,080	1,300	873,710	672	59,824	46.02	55,309	7,381 ³⁵			6,417	4.94				5,034 S (42
43) Yellowgrass.....	449	423	550	339,775	618	16,989	30.89	16,054	4,472 ³⁶								1,868 S (43

(a) STANDARD ASSESSMENT, MUNICIPALITIES 400 TO 2,000, \$500 PER CAPITA

- (V.) Village. (S) Surplus. (D) Deficit.
- ¶ Figure for assessment of municipalities in Saskatchewan is as reported by the municipality and in many cases includes a "business assessment" component as provided for in the Saskatchewan City Act.
- (1) After deducting reserve of \$394.
 (2) After deducting reserve of \$3,154.
 (3) Moosomin School District No. 12.
 (4) After deducting reserve of \$1,800.
 (5) After deducting reserve of \$1,200.
 (6) After deducting reserve of \$566.
 (7) After deducting reserve of \$1,000.
 (8) After deducting reserve of \$2,247.
 (9) After deducting reserve of \$711.
 (10) After deducting reserve of \$500.
 (11) After deducting reserve of \$1,687.
 (12) In addition, \$15,253 principal and \$11,681 interest past due.
 (13) After deducting reserve of \$1,862.
 (14) After deducting reserve of \$417.

(b) STANDARD DEBENTURE DEBT, MUNICIPALITIES 400 TO 2,000, \$100 PER CAPITA

- (15) After deducting reserve of \$228.
 (16) After deducting reserve of \$369.
 (17) After deducting reserve of \$18,446.
 (18) After deducting reserve of \$1,050.
 (19) After deducting reserve of \$1,917.
 (20) After deducting reserve of \$253.
 (21) After deducting reserve of \$1,000.
 (22) After deducting reserve of \$200.
 (23) After deducting reserve of \$10,000.
 (24) After deducting reserve of \$1,040.
 (25) After deducting reserve of \$1,031.
 (26) After deducting reserve of \$1,597.
 (27) After deducting reserve of \$776.
 (28) After deducting reserve of \$1,722.
 (29) After deducting reserve of \$534.
 (30) After deducting reserve of \$3,576.
 (31) After deducting reserve of \$79.
 (32) After deducting reserve of \$1,510.
 (33) After deducting reserve of \$466.
 (34) After deducting reserve of \$2,290.
 (35) After deducting reserve of \$1,200.
 (36) After deducting reserve of \$579.

MUNICIPALITY	POPULATION			ASSESSED VALUE FOR TAXATION (a)		TAXES LEVIED		TAX COLLEC- TIONS	TAX ARREARS (NOT INCL. TAX SALE LANDS OR CERTIFICATES)	GROSS DEBENTURE DEBT (b)				SINKING FUNDS ON HAND		BANK LOANS OUT- STANDING	CURRENT OPERATING SURPLUS OR DEFICIT
	DOMINION CENSUS		MUNICI- PALITY'S REPORT							SCHOOLS ONLY	PUBLIC UTILITIES ONLY	TOTAL (INCLUDING SCHOOLS AND PUBLIC UTILITIES)					
	1931	1941		1949	AMOUNT	PER CAPITA	AMOUNT	PER CAPITA	AMOUNT	AMOUNT	AMOUNT	AMOUNT	AMOUNT	PER CAPITA	AMOUNT	PER CAPITA	AMOUNT
MANITOBA (Towns)																	
1) Beausejour.....	1,139	1,161	1,167 †	\$ 566,300	\$ 485	\$ 32,519	\$ 27.87	\$ 33,114	\$ 3,337	\$ 1,279	\$	\$ 1,279	\$ 1.10	\$	\$	\$ 16,452 ^s	\$ 1,685 D (1
2) Birtle.....	645	646	513 †	350,493	683	21,209	41.34	21,602	1,756	73,580		73,580	143.43			750 ^s	1 (2
3) Boissevain.....	859	817	1,000 †	517,510	518	33,299	33.30	31,284	4,032	15,845		15,845	15.85				1,055 S (3
4) Brooklands (V.).....	2,462	2,240	2,700 †	563,470	209	44,514	16.49	45,155	16,716								873 S (4
5) Carberry.....	807	931	926	788,930	852	28,387	30.66	26,499	6,852								1,260 S (5
6) Carman.....	1,418	1,455	1,650	992,740	602	60,339	36.57	58,477	9,274			28,563	17.31				7,002 S (6
7) Deloraine.....	815	773	870 †	502,564	578	28,781	33.08	28,389	5,678	6,359		6,470	7.44			1	1 (7
8) Emerson.....	978	854	950 †	542,790	571	31,685	33.35	33,748	5,554	3,000		3,000	3.16			1	1 (8
9) Gilbert Plains (V.).....	742	804	867	563,470	650	45,844	52.87	47,327	16,715							9,266 ^s	2,101 S (9
10) Gimli.....	713	853	1,200 † ²	415,350	346	33,290	27.74	32,381	11,101	11,930		13,904	11.59				605 D (10
11) Gladstone.....	619	669	760	489,260	647	25,242	33.21	23,482	3,728	11,256		11,256	14.81				725 S (11
12) Grandview.....	621	696	900	399,415	444	28,711	31.90	28,335	4,270	1,817		1,817	2.02			8,720 ^s	148 D (12
13) Hamiota (V.).....	535	524	571 †	417,730	732	24,278	42.52	23,077	4,246							1	1 (13
14) Hartney.....	517	478	510	318,842	625	18,557	36.39	16,420	4,592								356 S (14
15) Killarney.....	1,003	1,051	1,250 †	599,180	479	36,361	29.09	35,960	5,528			8,000	6.40			24,768 ^s	1 (15
16) Manitou (V.).....	676	665	529 †	398,960	754	22,194	41.95	22,452	4,556	2,565		6,595	12.47			1	1 (16
17) Melita.....	719	591	620 †	476,010	768	23,132	37.31	22,215	2,309	7,782		16,282	26.26			1	1 (17
18) Minnedosa.....	1,680	1,636	1,900	1,139,610	600	70,626	37.17	67,842	4							34,564 ^s	1,412 S (18
19) Morden.....	1,416	1,427	1,767	851,410	482	68,333	38.67	63,231	5			295,083	167.00				1,714 S (19
20) Morris.....	768	953	1,000 †	623,800	624	42,772	42.77	42,242	1,226 ⁶								1,933 D (20
21) Oak Lake.....	473	464	417 †	273,946	657	12,599	30.21	11,868	4,627							1	1 (21
22) Rapid City.....	493	452	440	268,580	610	13,388	30.43	12,246	7								800 S (22
23) Rivers.....	724	802	2,000	421,800	211	32,363	16.18	32,081	4,241			19,990	9.99				8,967 D (23
24) Roblin (V.).....	680	765	850 †	398,900	469	27,153	31.94	27,455	3,928							17,036 ^s	1 (24
25) Russell.....	827	783	788 †	536,740	681	25,622	32.52	27,638	7,896	2,000		32,000	4.06			1	1 (25
26) Shoal Lake (V.).....	697	737	675 *	349,015	517	17,480	25.90	17,210	2,503	1,400		11,000	16.30			1	1 (26
27) Souris.....	1,661	1,346	1,500	928,310	619	46,681	31.12	43,837	10,271	15,000		62,998	42.00				2,532 S (27
28) Stonewall.....	1,031	1,020	1,000	465,270	465	27,120	27.12	25,389	3,985			5,500	5.50				1,245 D (28
29) Swan River.....	968	1,129	959 †	817,200	852	45,108	47.04	47,257	8	13,433		13,433	14.01				2,188 D (29
30) Teulon (V.).....	680	578	800	302,075	378	18,125	22.66	18,546	3,189							15 D	15 D (30
31) Tuxedo.....	1,173	735	1,316	2,965,925	2,254	82,085	62.37	80,533	7,507 ¹²		11	86,521 ¹¹	65.75	26,313	20.09	7,929	2,663 D (31
32) Virden.....	1,590	1,619	1,300	1,125,621	866	52,172	40.13	50,815	9	750		750	.58				219 S (32
33) Winnipegosis (V.).....	976	911	892	318,810	357	19,728	22.12	18,220	5,065	21,000		21,000	23.54				257 S (33
34) Winkler (V.).....	1,005	957	1,294	708,520	548	45,562	35.21	42,106	8,987 ¹⁰	72,481		72,481	56.01				1,234 S (34

(a) STANDARD ASSESSMENT, MUNICIPALITIES 400 TO 2,000, \$500 PER CAPITA

(b) STANDARD DEBENTURE DEBT, MUNICIPALITIES 400 TO 2,000, \$100 PER CAPITA

(V.) Village.

(S) Surplus.

* 1947 population.

(1) Information not available.

(2) Not including 300 summer residents.

(3) Deferred liabilities.

(D) Deficit.

† 1948 population.

(4) Reserve of \$7,545 against tax arrears of \$12,045 and tax sale lands of \$7,439.

(5) Reserve of \$7,475 against tax arrears of \$14,012 and tax sale lands of \$1,644.

(6) After deducting reserve of \$5,449.

(7) Reserve of \$3,932 against tax arrears of \$4,155 and tax sale lands of \$2,062.

(8) Reserve of \$4,040 against tax arrears of \$7,517 and tax sale lands of \$5,135.

(9) Reserve of \$8,539 against tax arrears of \$8,418 and tax sale lands of \$5,187.

(10) After deducting reserve of \$1,351.

(11) Not including \$46,895, estimated share of Greater Winnipeg Water District.

(12) Excluding reserve of \$188,603 against total tax assets of \$237,399.

CITIZENS RESEARCH INSTITUTE OF CANADA
TORONTO, CANADA

(Information from official and other reliable sources, but not guaranteed)

MUNICIPALITY	POPULATION			ASSESSED VALUE FOR TAXATION (a)		TAXES LEVIED		TAX COLLECTIONS	TAX ARREARS (NOT INCL. TAX SALE LANDS OR CERTIFICATES)	GROSS DEBENTURE DEBT (b)				SINKING FUNDS ON HAND		BANK LOANS OUT- STANDING	CURRENT OPERATING SURPLUS or DEFICIT	
	DOMINION CENSUS		MUNICI- PALITY'S REPORT							SCHOOLS ONLY	PUBLIC UTILITIES ONLY	TOTAL (INCLUDING SCHOOLS AND PUBLIC UTILITIES)						
	1931	1941		1949	AMOUNT	PER CAPITA	AMOUNT	PER CAPITA	AMOUNT			AMOUNT	AMOUNT	PER CAPITA	AMOUNT	PER CAPITA	AMOUNT	AMOUNT
ONTARIO																		
1) Ailsa Craig (V.).....	464	474	477	\$ 210,991	\$ 442	\$ 10,821	\$ 22.69	\$ 10,811	\$ 515	\$ 10,290	\$	\$ 10,290	\$ 21.57	\$	\$	\$	\$ 721 D (1)	
2) Alvinston (V.).....	690	699	668	341,590	511	15,486	23.18	16,178	927	.....	.....	.....	.....	.....	.....	2,471	301 S (2)	
3) Arkona.....	.....	406	373	191,420	513	6,380	17.10	6,418	157	.....	5,400	5,400	14.48	.....	.....	.....	650 S (3)	
4) Arthur (V.).....	1,057	937	1,181	532,783	451	27,835	23.57	27,686	3,479	96,600 ¹	35,718	144,618 ¹	122.45	.....	.....	1,716	11,647 S (4)	
5) Athens (V.).....	724	722	755	316,149	419	15,170	20.09	14,866	3,255	14,526	.....	14,526 ⁷	19.24	.....	.....	.....	1,325 D (5)	
6) Ayr (V.).....	768	761	835	556,700	667	17,814	21.33	17,773	430	.....	.....	9,491	11.37	.....	.....	.....	475 D (6)	
7) Bancroft (V.).....	841	1,094	1,470	234,937	160	25,364	17.25	21,792	6,528	283,374	70,225	353,599 ¹⁴	240.54	.....	.....	.....	2,003 S (7)	
8) Barry's Bay.....		1,198	*	*		*		*	*	*	*	*	*	*		*	*	 (8)
9) Beamsville (V.).....	1,142	1,309	1,650	858,927	521	43,268	26.22	43,261	2,676 ³	.....	1,100	17,409	10.55	.....	.....	15,659	6,924 S (9)	
10) Beaverton (V.).....	960	934	954	734,637	770	34,551	36.22	32,768	3,123 ⁴	11,753	144,500	156,253 ⁶	163.79	.....	.....	604	845 D (10)	
11) Beeton (V.).....	584	594	602	389,057	646	15,124	25.12	15,202	1,748	3,495	.....	16,801 ⁵	27.91	.....	.....	.....	825 D (11)	
12) Belle River (V.).....	746	999	1,301	896,560	689	32,304	24.83	30,565	6,499 ⁸	361,000	163,358	524,609 ⁹	403.24	.....	.....	86,377	1,673 S (12)	
13) Bloomfield (V.).....	614	647	*	*		*		*	*	*	*	*	*	*		*	*	 (13)
14) Blyth (V.).....	602	611	665	379,353	570	19,292	29.01	19,093	1,767	.....	.....	.....	.....	.....	.....	4,000	144 D (14)	
15) Bobcaygeon (V.).....	906	1,002	1,116	535,590	480	26,780	23.99	25,988	2,683 ¹⁰	1,146	35,562	36,708	32.89	.....	.....	2,317	1,194 S (15)	
16) Bolton (T.).....	593	577	842	396,131	470	18,619	22.11	18,476	2,207	.....	31,070	31,070	36.90	.....	.....	198	549 S (16)	
17) Bonfield (T.).....	515	497	585	79,528	136	4,780	8.17	4,617	1,408 ¹²	6,286 ¹¹	.....	6,286 ¹¹	10.75	.....	.....	45	390 S (17)	
18) Bothwell (T.).....	646	677	647	313,523	485	28,217	43.61	23,063	6,303	77,000	.....	82,112	126.91	.....	.....	8,024	3,925 S (18)	
19) Bradford (V.).....	1,009	1,033	1,443	1,185,630	822	46,072	31.93	43,658	5,837	13,265	59,753	76,068	52.72	.....	.....	.....	4,825 S (19)	
20) Braeside.....	.....	505	403	121,276	301	9,366	23.24	9,322	111 ¹³	.....	4,909	4,909	12.18	.....	.....	.....	10 D (20)	
21) Brighton (V.).....	1,413	1,651	1,980	771,586	390	38,589	19.49	36,197	10,026	.....	.....	31,000	15.66	.....	.....	6,603	1,846 S (21)	
22) Bruce Mines (T.).....	474	362	368	188,705	513	11,886	32.30	11,439	7,348 ⁸	59,500	.....	59,500	161.68	.....	.....	.....	1,297 D (22)	
23) Brussels (V.).....	770	825	797	537,800	675	35,136	44.09	33,705	2,887	.....	123,500	123,500	154.96	.....	.....	539	3,326 S (23)	
24) Burk's Falls (V.).....	818	710	807	347,428	431	18,405	22.81	17,878	5,902 ¹⁵	.....	36,790	54,342 ¹⁶	67.34	.....	.....	35,000	3,920 S (24)	
25) Cache Bay (T.).....	1,084	1,004	864	236,502	274	13,542	15.67	13,089	2,732 ¹⁷	12,500 ¹⁸	.....	12,500	14.47	.....	.....	3,500	1,455 D (25)	
26) Caledonia (V.).....	1,396	1,401	1,500	847,816	565	50,841	33.89	50,587	1,666	.....	142,500	142,500	95.00	.....	.....	4,960	5,649 S (26)	
27) Cannington (V.).....	851	763	871	692,340	795	20,193	23.18	20,191	1,005	842	120,000	120,842	138.74	.....	.....	.....	2,412 S (27)	
28) Capreol (T.).....	1,750	1,641	1,817	927,385	510	49,994	27.51	47,315	4,219 ⁸	.....	31,562	146,723	80.75	.....	.....	11,000	3,524 D (28)	
29) Cardinal (V.).....	1,305	1,645	1,696	922,303	544	42,167	24.86	42,355	645 ²⁰	250,000	1,146	277,565	163.66	.....	.....	.....	2,418 S (29)	
30) Casselman (V.).....	1,025	1,021	1,117	286,083	256	19,647	17.59	18,879	1,159	13,420 ²	.....	14,716	13.17	.....	.....	.....	39 S (30)	
31) Cayuga (V.).....	705	709	744	464,286	624	22,749	30.58	22,098	1,126	.....	.....	105,900	142.34	.....	.....	.....	3,335 S (31)	
32) Chelmsford (T.).....	725	905	994	282,010	284	20,886	21.01	19,319	6,235 ⁸	6,647 ¹⁹	110,000	116,647	117.35	.....	.....	.....	166 S (32)	

(a) STANDARD ASSESSMENT, MUNICIPALITIES 400 TO 2,000, \$500 PER CAPITA

(b) STANDARD DEBENTURE DEBT, MUNICIPALITIES 400 TO 2,000, \$100 PER CAPITA

(T.) Town.

(V.) Village.

(S) Surplus.

(D) Deficit.

* Information not available.

(1) Includes \$3,200 Separate School debenture.

(2) Separate School No. 2.

(3) After deducting reserve of \$973.

(4) After deducting reserve of \$3,127.

(5) Township of Tecumseh assumes 13% of school debt charges.

(6) Thorah Twp. assumes 32% of school debt charges.

(7) 37½% of debt charges on \$12,239 assumed by Rear Yonge and Escott.

(8) Fully covered by reserve.

(9) Includes \$318,924 assumed by other municipalities.

(10) Reserve \$200.

(11) Separate School No. 1A.

(12) After deducting reserve of \$48.

(13) After deducting reserve of \$50.

(14) 82.399% of debt charges on \$278,000 of school debt assumed by other municipalities.

(15) After deducting reserve of \$1,199.

(16) Excluding \$175,000 High School debentures, authorized but unsold.

(17) After deducting reserve \$646.

(18) Separate School No. 1 debenture debt.

(19) R.C. Separate School No. 1 debenture debt.

(20) After deducting reserve of \$1,565.

CITIZENS RESEARCH INSTITUTE OF CANADA
TORONTO, CANADA

(Information from official and other reliable sources, but not guaranteed)

MUNICIPALITY	POPULATION			ASSESSED VALUE FOR TAXATION (a)		TAXES LEVIED		TAX COLLEC- TIONS	TAX ARREARS (NOT INCL. TAX SALE LANDS OR CERTIFICATES)	GROSS DEBENTURE DEBT (b)				SINKING FUNDS ON HAND		BANK LOANS OUT- STANDING	CURRENT OPERATING SURPLUS or DEFICIT
	DOMINION CENSUS		MUNICI- PALITY'S REPORT							SCHOOLS ONLY	PUBLIC UTILITIES ONLY	TOTAL (INCLUDING SCHOOLS AND PUBLIC UTILITIES)					
	1931	1941	1949	AMOUNT	PER CAPITA	AMOUNT	PER CAPITA	AMOUNT	AMOUNT	AMOUNT	AMOUNT	AMOUNT	PER CAPITA	AMOUNT	PER CAPITA	AMOUNT	AMOUNT
ONTARIO																	
1) Chesley (T.).....	1,789	1,701	1,774	\$ 876,914	\$ 494	\$ 55,972	\$ 31.55	\$ 56,022	\$ 919	\$ 181,332	.....	\$ 195,615	\$ 102.67	.....	.....	.....	\$ 3,767 D (1)
2) Chesterville (V.).....	950	1,067	1,238	833,061	673	28,391	22.93	27,175	3,525 ²	14,882	.....	20,433	16.50	.....	.....	62	\$ 2,639 S (2)
3) Chippawa (V.).....	1,266	1,385	1,563	1,346,002	861	59,224	37.89	59,504	1,561 ³	.....	.....	.....	.....	.....	.....	6,200	\$ 3,477 D (3)
4) Clifford (V.).....	454	464	473	253,792	537	13,521	28.59	12,259	6,139	.....	46,351	53,653	113.43	.....	.....	.....	\$ 3,022 D (4)
5) Cobden (V.).....	631	656	733	292,475	399	16,017	21.85	15,600	2,010	12,038 ⁴	.....	12,415 ⁴	16.94	.....	.....	2,000	\$ 2,180 D (5)
6) Colborne (V.).....	977	994	1,100	509,192	463	27,147	24.68	26,107	5,422 ⁵	.....	43,723	45,547	41.41	.....	.....	10,177	\$ 121 D (6)
7) Coldwater (V.).....	626	549	646	260,655	403	15,116	23.40	14,555	4,620 ⁶	7,203	6,000	13,203	20.44	.....	.....	5,000	\$ 604 S (7)
8) Coniston (V.).....	.....	.....	2,049	1,338,628	653	62,916	30.71	62,749	3,114 ¹	.....	.....	.....	.....	.....	.....	.....	\$ 4,829 S (8)
9) Creemore (V.).....	587	629	754	401,088	532	20,189	26.78	18,381	2,711	.....	6,226	13,915	18.45	.....	.....	.....	\$ 4,587 S (9)
10) Crystal Beach (V.).....	550	618	1,321 ⁷	1,204,133	912	97,472	73.79	96,075	10,879 ⁸	.....	23,029	141,825	107.36	.....	.....	28,882	\$ 33,066 D (10)
11) Deseronto (T.).....	1,418	1,261	*	*	.....	*	.....	*	*	.....	*	*	*	.....	.....	*	*
12) Drayton (V.).....	559	504	606	331,382	547	18,116	29.89	17,375	2,114	40,011	.....	41,835	69.03	.....	.....	.....	\$ 1,781 S (12)
13) Dresden (T.).....	1,488	1,662	2,004	990,000	494	53,791	26.84	52,124	5,975	8,000	38,625	48,614	24.26	.....	.....	15,000	\$ 3,413 D (13)
14) Dundalk (V.).....	647	688	815	399,088	490	23,592	28.95	23,194	2,423	.....	.....	5,635	6.91	.....	.....	.....	\$ 2,152 D (14)
15) Dutton (V.).....	761	787	865	457,996	529	27,482	31.77	26,870	3,385	21,455	107,942	129,398	14.96	.....	.....	4,000	\$ 5,383 S (15)
16) Eganville (V.).....	1,072	1,088	1,138	510,450	449	19,094	16.78	19,828	3,666 ⁹	3,617	77,654	81,271	71.42	.....	.....	.....	\$ 220 S (16)
17) Elora (V.).....	1,144	1,247	1,303	843,011	647	53,410	40.99	51,070	3,719	7,024	189,649	198,998	152.73	.....	.....	6,642	\$ 3,087 D (17)
18) Embro (V.).....	455	464	441	245,515	557	11,770	26.69	11,971	478	1,940	.....	1,940	4.40	.....	.....	2,000	\$ 978 S (18)
19) Englehart (T.).....	1,056	1,262	1,379	524,818	381	34,240	24.83	31,727	7,768 ¹⁵	12,241	68,207	80,448	58.34	.....	.....	1,046	\$ 75 S (19)
20) Erin (V.).....	434	499	631	230,178	365	10,691	16.94	10,500	2,532	.....	.....	.....	.....	.....	.....	1,845	\$ 1,158 D (20)
21) Exeter (V.).....	1,622	1,589	2,401	1,962,250	817	58,270	24.27	57,309	3,051	550,608	70,220	682,110	284.09	.....	.....	.....	\$ 4,792 D (21)
22) Fenelon Falls (V.).....	915	1,158	1,167	593,695	509	23,575	20.20	23,769	1,540 ¹⁰	11,750	.....	11,750	10.07	.....	.....	9,068	\$ 2,521 S (22)
23) Flesherton (V.).....	491	431	475	207,398	437	12,249	25.79	11,686	875	.....	.....	12,497	26.31	.....	.....	.....	\$ 457 S (23)
24) Fonthill (V.).....	862	1,000	1,302	670,179	515	39,151	30.07	37,846	4,319	45,000	4,100	86,149	66.17	.....	.....	16,674	\$ 102 S (24)
25) Forest (T.).....	1,465	1,570	1,709	1,037,460	607	51,081	29.89	50,938	2,111	.....	35,864	55,864	32.69	.....	.....	5,000	\$ 2,442 S (25)
26) Frankford (V.).....	808	1,144	1,316	363,652	276	17,806	15.35	17,362	1,620 ¹¹	14,470	20,000	39,470	29.99	.....	.....	.....	\$ 390 S (26)
27) Glencoe (V.).....	800	836	902	521,937	579	28,182	31.24	27,563	2,742	18,300	85,000	116,300 ¹²	128.94	.....	.....	10,681	\$ 1,079 D (27)
28) Gore Bay (T.).....	740	702	711	263,795	371	13,981	19.66	13,851	441 ¹⁶	7,651	3,546	24,596	34.59	.....	.....	1,524	\$ 4,278 D (28)
29) Grand Valley (V.).....	587	622	650	289,899	446	17,829	27.43	17,280	1,955 ¹³	.....	.....	3,442 ¹⁴	5.30	.....	.....	.....	\$ 883 S (29)
30) Hagersville (V.).....	1,370	1,455	1,613	1,268,865	787	55,006	34.10	54,019	2,107	3,486	226,500	229,987	142.58	.....	.....	10,000	\$ 2,389 D (30)
31) Haileybury (T.).....	2,813	2,268	2,296	1,140,702	497	70,303	30.62	71,787	1,653 ¹⁷	2,398 ¹⁸	.....	2,398	1.04	.....	.....	210	\$ 401 S (31)
32) Harriston (T.).....	1,293	1,305	1,536	747,767	487	39,231	25.41	39,058	349	10,000	.....	22,159 ¹⁹	14.43	.....	.....	.....	\$ 5,201 S (32)

(a) STANDARD ASSESSMENT, MUNICIPALITIES 400 TO 2,000, \$500 PER CAPITA

(b) STANDARD DEBENTURE DEBT, MUNICIPALITIES 400 TO 2,000, \$100 PER CAPITA

(T.) Town.

(V.) Village.

(S) Surplus.

(D) Deficit.

* Information not available.

(1) Fully covered by reserve.

(2) After deducting reserve of \$732.

(3) After deducting reserve of \$647.

(4) Debt assumed by Renfrew-Cobden High School District.

(5) After deducting reserve of \$88.

(6) After deducting reserve of \$300.

(7) In addition 6,000 to 12,000 summer residents.

(8) After deducting reserve of \$2,300.

(9) After deducting reserve of \$1,980.

(10) After deducting reserve of \$218.

(11) After deducting reserve of \$436.

(12) \$4,301 assumed by other municipalities.

(13) After deducting reserve of \$250.

(14) Includes \$1,492 bonds of Acme Handle Co. guaranteed and assumed by the village.

(15) After deducting reserve of \$5,375.

(16) After deducting reserve of \$939.

(17) After deducting reserve of \$4,768.

(18) Separate School debenture debt.

(19) Includes \$12,159 debentures of Royal Sterling Products Limited, guaranteed by the town.

CITIZENS RESEARCH INSTITUTE OF CANADA
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MUNICIPALITY	POPULATION			ASSESSED VALUE FOR TAXATION (a)		TAXES LEVIED		TAX COLLEC- TIONS	TAX ARREARS (NOT INCL. TAX SALE LANDS OR CERTIFICATES)	GROSS DEBENTURE DEBT (b)				SINKING FUNDS ON HAND		BANK LOANS OUT- STANDING	CURRENT OPERATING SURPLUS OR DEFICIT
	DOMINION CENSUS		MUNICI- PALITY'S REPORT							SCHOOLS ONLY	PUBLIC UTILITIES ONLY	TOTAL (INCLUDING SCHOOLS AND PUBLIC UTILITIES)					
	1931	1941	1949	AMOUNT	PER CAPITA	AMOUNT	PER CAPITA	AMOUNT	AMOUNT	AMOUNT	AMOUNT	AMOUNT	PER CAPITA	AMOUNT	PER CAPITA	AMOUNT	AMOUNT
ONTARIO																	
1) Harrow (T.).....	956	1,116	1,468	\$ 496,558	\$ 338	\$ 41,448	\$ 28.23	\$ 40,053	\$ 8,518	\$ 166,041 ¹	\$	\$ 203,146 ¹	\$ 138.38	\$	\$	\$	\$ 1,287 S (1)
2) Hastings (V.).....	707	754	825	331,045	401	19,555	23.70	18,780	2,212 ²	2,000	.....	18,440	22.35	.....	.....	5,500	787 D (2)
3) Havelock (V.).....	1,096	1,113	1,200	411,393	343	22,627	18.86	22,447	1,289 ²³	.....	.....	.....	.....	.....	.....	.....	* (3)
4) Hearst (T.).....	.....	995	1,963 ²²	1,107,876	564	44,343	22.59	43,232	10,099	7,415	233,300	240,715	122.63	.....	.....	.....	37 S (4)
5) Hensall (V.).....	719	665	691	531,195	769	24,437	35.36	24,246	924	.....	89,912	93,612	135.47	.....	.....	.....	587 S (5)
6) Iroquois (V.).....	948	958	1,034	704,647	681	27,406	26.50	27,898	439 ³	.....	.....	16,800	1.62	.....	.....	.....	2,699 D (6)
7) Iroquois Falls (T.).....	1,308	1,302	1,359	2,539,450	1,869	129,403	93.01	129,326	77	112,000 ⁴	.....	112,000	82.41	.....	.....	5,800	7,177 S (7)
8) Jarvis (V.).....	514	591	620	339,924	548	13,597	21.93	13,517	497	9,895	.....	9,895	15.96	.....	.....	260	463 S (8)
9) Keewatin (T.).....	1,405	1,481	1,573	1,511,566	961	58,472	37.17	57,666	5,504 ⁵	4,000 ⁶	27,344	39,073	24.84	.....	.....	.....	731 S (9)
10) Kemptville (V.).....	1,286	1,232	1,535	691,085	450	44,607	29.06	42,216	5,210 ⁷	17,440	139,730	303,087	197.45	.....	.....	250	8 S (10)
11) Killaloe Station (V.).....	.....	628	673	144,875	215	9,432	14.01	8,563	4,527	.....	.....	.....	.....	.....	.....	.....	503 S (11)
12) Lakefield (V.).....	1,303	1,349	1,735	813,261	469	38,754	22.34	37,319	5,259 ⁸	.....	11,409	28,409	16.37	.....	.....	153	667 S (12)
13) Lanark (V.).....	636	663	739	207,055	280	13,788	18.66	14,005	1,876	.....	.....	3,100	4.19	.....	.....	.....	711 D (13)
14) Lancaster (T.).....	601	684	562	306,222	545	11,868	21.12	9,766	4,384 ¹⁸	87,792 ¹⁹	.....	87,792 ¹⁹	156.21	.....	.....	2,500	2,444 D (14)
15) Larder Lake (Twp.).....	.....	1,464	2,007	1,274,401	635	58,038	28.92	50,505	17,784 ²⁰	110,200 ²¹	187,248	297,448 ²¹	148.21	.....	.....	26,423	4,925 S (15)
16) La Salle (T.).....	600	951	1,580	545,060	345	36,911	23.36	33,928	1 ⁹	27,000 ¹⁰	.....	181,810	115.07	.....	.....	21,128	3,046 S (16)
17) Latchford (T.).....	.....	587	463	96,018	207	7,095	15.32	7,304	755	.....	.....	.....	.....	.....	.....	.....	1,663 D (17)
18) Levack (T.).....	.....	895	1,256	1,228,288	978	49,694	39.57	49,402	302 ¹¹	175,264	.....	278,319	221.59	.....	.....	.....	6,208 S (18)
19) Little Current (T.).....	1,151	1,088	1,634	416,018	255	52,691	32.25	34,669	24,707 ¹²	11,000	184,000	195,000	119.34	.....	.....	13,000	1,668 D (19)
20) L'Orignal (V.).....	905	1,118	904	201,209	223	13,444	14.87	11,702	3,385	.....	.....	.....	.....	.....	.....	5,757	568 D (20)
21) Lucan (V.).....	590	631	850	395,750	466	20,868	24.55	20,331	1,506	.....	118,506	119,668	140.79	.....	.....	180	1,666 D (21)
22) Lucknow (V.).....	1,082	867	280	521,288	186	25,442	90.86	25,883	984	.....	55,454	58,840	210.14	.....	.....	.....	1,892 D (22)
23) Madoc (V.).....	1,059	1,118	1,209	417,402	345	26,714	22.10	26,817	7,024	13,697	.....	13,697	11.33	.....	.....	2,874	2,260 D (23)
24) Markdale (V.).....	774	870	917	443,874	484	27,119	29.57	26,840	1,220	.....	.....	19,828	21.62	.....	.....	.....	428 D (24)
25) Markham (V.).....	1,073	1,204	1,475	617,083	418	24,683	16.73	24,580	549 ¹³	7,650	.....	7,650	5.19	.....	.....	178	5 S (25)
26) Marmora (V.).....	924	1,106	1,037	312,925	302	21,905	21.12	21,883	5,379	.....	.....	3,038	2.93	.....	.....	700	2,499 S (26)
27) Massey (T.).....	708	752	786	278,200	354	18,577	23.63	16,962	1,342 ¹⁴	34,000 ¹⁵	7,500	41,500	52.80	.....	.....	4,583	276 S (27)
28) Maxville (V.).....	785	804	808	472,091	584	21,399	26.48	20,276	2,862 ¹⁶	.....	.....	27,318	33.81	.....	.....	.....	2,392 D (28)
29) Merrickville (V.).....	821	794	950	375,500	395	21,779	22.93	21,907	4,400	8,601	.....	8,601	9.05	.....	.....	3,900	745 S (29)
30) Mildmay (V.).....	694	771	830	291,255	351	16,771	20.21	16,439	1,037	.....	.....	.....	.....	.....	.....	1,403	1,821 S (30)
31) Millbrook (V.).....	692	751	753	282,087	375	17,074	22.67	15,855	3,663	7,234	.....	9,434	12.53	.....	.....	5,300	1,349 S (31)
32) Milverton (V.).....	1,004	1,015	1,065	722,850	679	32,761	30.76	32,717	59	.....	3,270	5,570	5.23	.....	.....	2,169	2,199 S (32)
33) Mitchell (T.).....	1,571	1,777	2,068	1,009,615	488	43,664	21.11	41,699	6,143	12,000	15,000	32,611	15.77	.....	.....	4,593	4,114 D (33)
34) Morrisburg (V.).....	1,374	1,575	1,933	1,388,412	718	42,916	22.20	40,318	7,398 ¹⁷	23,729	.....	44,649	23.10	.....	.....	30,060	1,142 D (34)
35) Mount Forest (T.).....	1,821	1,892	2,014	995,787	494	58,324	28.96	57,178	4,698	.....	.....	175,200	86.99	.....	.....	.....	957 D (35)

(a) STANDARD ASSESSMENT, MUNICIPALITIES 400 TO 2,000, \$500 PER CAPITA

(Twp.) Township.

(T.) Town.

(V.) Village.

(S) Surplus.

(D) Deficit.

* Information not available.

(1) Includes \$56,100 Separate School debentures.

(2) After deducting reserve of \$378.

(3) After deducting reserve of \$163.

(4) Includes \$33,200 Separate School debentures.

(5) After deducting reserve of \$788.

(6) Separate School debt.

(7) After deducting reserve of \$1,978.

(8) After deducting reserve of \$606.

(b) STANDARD DEBENTURE DEBT, MUNICIPALITIES 400 TO 2,000, \$100 PER CAPITA

(9) After deducting reserve of \$17,770.

(10) Separate School debenture debt.

(11) Fully covered by reserve.

(12) After deducting reserve of \$85.

(13) After deducting reserve of \$300.

(14) After deducting reserve of \$5,982.

(15) Separate School.

(16) After deducting reserve of \$1,322.

(17) After deducting reserve of \$1,414.

(18) After deducting reserve of \$544.

(19) Includes \$52,100 Separate School debenture debt.

(20) After deducting reserve of \$21,407.

(21) Includes \$44,800 Separate School debenture debt.

(22) Excludes inmates of public institutions.

(23) After deducting reserve of \$166.

CITIZENS RESEARCH INSTITUTE OF CANADA
TORONTO, CANADA
(Information from official and other reliable sources, but not guaranteed)

MUNICIPALITY	POPULATION			ASSESSED VALUE FOR TAXATION (a)	TAXES LEVIED		TAX COLLEC- TIONS	TAX ARREARS (NOT INCL. TAX SALE LANDS OR CERTIFICATES)	GROSS DEBENTURE DEBT (b)				SINKING FUNDS ON HAND		BANK LOANS OUT- STANDING	CURRENT OPERATING SURPLUS OR DEFICIT	
	DOMINION CENSUS		MUNICI- PALITY'S REPORT		AMOUNT	PER CAPITA			SCHOOLS ONLY	PUBLIC UTILITIES ONLY	TOTAL (INCLUDING SCHOOLS AND PUBLIC UTILITIES)		AMOUNT	PER CAPITA			
	1931	1941		1949			AMOUNT	PER CAPITA			AMOUNT	AMOUNT			AMOUNT	PER CAPITA	AMOUNT
ONTARIO																	
1) Neustadt (V.).....	465	419	438	\$ 210,836	\$ 481	\$ 9,065	\$ 20.70	\$ 9,252	\$ 621	\$ 10,635	\$	\$ 10,635	\$ 24.28	\$	\$	\$	\$ 801 S (1)
2) Newburgh (V.).....	410	471	507	149,091	294	8,957	17.67	8,807	352	.....	10,000	10,000	19.72	.....	.....	.....	293 S (2)
3) Newcastle (V.).....	611	742	782	304,400	389	18,606	23.79	18,287	2,192 ¹	2,298	.....	2,923	3.74	.....	.....	1,000	3,204 S (3)
4) New Hamburg (V.).....	1,426	1,402	1,633	1,394,019	854	52,901	32.39	50,997	3,623	160,000	.....	160,000	97.98	.....	.....	427	9,680 S (4)
5) Niagara (T.).....	1,228	1,541	4,163	1,200,668	288	70,381	16.91	69,459	7,824	177,357	13,302	196,066	47.10	.....	.....	17,290	2,968 D (5)
6) Norwich (V.).....	1,126	1,268	1,366	734,425	538	38,264	28.01	38,340	1,563	2,779	.....	22,079	16.16	.....	.....	.....	1,502 S (6)
7) Norwood (V.).....	727	762	922	356,640	387	20,601	22.34	20,298	2,454 ²	.....	102,278	102,931	111.64	.....	.....	.....	1,534 S (7)
8) Oil Springs (V.).....	433	458	442	250,961	568	9,597	21.71	9,643	1,754	.....	44,000	51,593	116.73	.....	.....	5,108	1,104 D (8)
9) Omemee (V.).....	498	620	692	271,796	393	15,152	21.89	13,142	6,187 ³	.....	.....	12,540	18.12	.....	.....	4,000	1,401 D (9)
10) Palmerston (T.).....	1,617	1,418	1,499	939,928	627	53,198	35.49	52,506	785 ⁴	31,999	.....	46,331	30.91	.....	.....	15,045	221 S (10)
11) Paisley (V.).....	732	709	730	354,173	485	22,324	30.58	21,115	2,761	.....	66,000	66,000	90.41	.....	.....	6,900	1,944 S (11)
12) Parkhill (T.).....	998	947	1,040	701,578	675	29,174	28.05	27,747	4,561 ⁵	95,200	.....	115,600	111.15	.....	.....	3,000	2,576 D (12)
13) Point Edward (V.).....	1,211	1,363	1,728	1,145,069	663	55,794	32.29	54,504	2,834 ⁶	.....	.....	.....	.....	.....	.....	56,200	5,160 S (13)
14) Port Carling (V.).....	.....	509	490	429,995	878	20,640	42.12	20,001	4,579	.....	34,100	35,488	72.42	.....	.....	.....	1,132 D (14)
15) Port Dalhousie (T.).....	1,331	1,723	2,364 ⁷	1,175,455	497	69,806	29.53	69,064	6,738	74,424	45,585	120,009	50.76	.....	.....	13,939	9,580 D (15)
16) Port Elgin (V.).....	1,305	1,395	2,227	847,283	380	55,019	24.70	54,812	681	26,332	15,266	278,654	125.13	.....	.....	7,500	2,457 D (16)
17) Port McNicoll (V.).....	928	973	898	1,151,307	1,282	43,750	48.72	42,812	1,740 ⁸	6,706	166,800	180,506	201.01	.....	.....	4,409	734 S (17)
18) Port Perry (V.).....	1,130	1,245	1,466	1,047,960	715	35,631	24.30	35,803	445 ⁹	27,668	62,600	95,068	64.85	.....	.....	5,661	3,869 D (18)
19) Port Rowan (V.).....	674	661	773	538,200	696	22,605	29.24	22,656	590	.....	98,000	98,000	126.78	.....	.....	.....	93 S (19)
20) Portsmouth (V.).....	.....	3,135	1,303 ¹⁹	889,645	683	27,546	21.14	23,632	6,494	115,000 ¹⁰	.....	115,000 ¹⁰	88.25	.....	.....	9,140	800 S (20)
21) Port Stanley (V.).....	816	1,177	1,199 ¹¹	1,496,545	1,258	49,336	41.15	48,697	4,942	43,300	.....	43,300	36.11	.....	.....	1,500	3,652 S (21)
22) Powassan (T.).....	722	775	781	269,375	345	14,008	17.94	13,805	917	.....	.....	.....	.....	.....	.....	.....	1,048 S (22)
23) Rainy River (T.).....	1,680	1,205	1,219	556,852	457	43,935	36.04	43,961	5,763 ¹²	13,000	68,943	149,950	123.01	.....	.....	.....	863 S (23)
24) Richmond (V.).....	.....	457	489	159,795	327	10,917	22.32	9,912	1,546 ¹³	7,932	.....	10,432	21.33	.....	.....	2,000	100 S (24)
25) Richmond Hill (V.).....	1,270	1,345	1,954	1,282,669	656	54,455	27.87	53,359	3,954	117,913	55,932	173,844	88.97	9,301	4.76	.....	171 D (25)
26) Ripley (V.).....	.....	391	430	219,642	511	16,124	37.50	15,847	453	30,000	60,651	90,651	210.82	.....	.....	5,544	5,317 D (26)
27) Rockcliffe Park (V.).....	957	1,480	1,560	4,134,925	265	155,199	99.49	154,675	1,031	130,000	33,312	240,411 ¹⁵	154.11	30,994 ¹⁴	19.87	42,784	2,058 S (27)
28) Rodney (V.).....	757	702	848	487,156	574	25,330	29.87	24,605	2,038	2,441	96,778	112,259	132.38	.....	.....	1,988	3,258 D (28)
29) Seaforth (T.).....	1,692	1,668	2,065	1,158,510	561	56,584	27.40	54,609	10,617	19,188	47,157	87,157	42.21	.....	.....	10,874	5,082 S (29)
30) Shelburne (V.).....	1,064	1,005	1,212	564,369	466	38,943	32.13	38,691	1,924	18,820	.....	52,518	43.33	.....	.....	4,508	2,054 D (30)
31) Smooth Rock Falls (T.).....	858	953	1,111	840,052	756	74,419	66.98	74,417	.....	75,900 ¹⁶	.....	75,900 ¹⁶	68.32	.....	.....	2,500	2,716 S (31)
32) Southampton (T.).....	1,520	2,679	1,820 ¹⁷	871,618	479	59,576	32.73	58,614	6,849	.....	.....	34,762	19.10	.....	.....	.....	1,069 S (32)
33) South River (V.).....	704	838	1,070	306,578	287	16,555	15.47	15,281	1,973 ¹⁸	.....	.....	.....	.....	.....	.....	.....	582 D (33)
34) Stoney Creek (V.).....	834	1,007	1,554	1,294,770	833	51,993	33.46	49,464	6,660	.....	110,062	111,862	71.98	.....	.....	26,853	1,513 S (34)

(a) STANDARD ASSESSMENT, MUNICIPALITIES 400 TO 2,000, \$500 PER CAPITA

- (T.) Town.
 (V.) Village.
 (S) Surplus (D) Deficit.
 (1) After deducting reserve of \$32.
 (2) After deducting reserve of \$435.
 (3) After deducting reserve of \$174.

- (4) After deducting reserve of \$2,256.
 (5) After deducting reserve of \$127.
 (6) After deducting reserve of \$2,348.
 (7) In addition 1,500 summer residents.
 (8) After deducting reserve of \$1,000.
 (9) After deducting reserve of \$1,600.

(b) STANDARD DEBENTURE DEBT, MUNICIPALITIES 400 TO 2,000, \$100 PER CAPITA

- (10) Includes \$16,500 Separate School.
 (11) In addition 3,000 to 4,000 summer residents.
 (12) After deducting reserve of \$1,974.
 (13) After deducting reserve of \$103.
 (14) Including \$795 surplus over actuarial requirement.
 (15) Excludes \$1,344 assumed from Ottawa.
 (16) Includes \$47,300 Separate School debenture debt.
 (17) In addition 2,500 summer residents.
 (18) After deducting reserve of \$674.
 (19) Excludes inmates of public institutions.

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MUNICIPALITY	POPULATION			ASSESSED VALUE FOR TAXATION (a)		TAXES LEVIED		TAX COLLEC- TIONS	TAX ARREARS (NOT INCL. TAX SALE LANDS OR CERTIFICATES)	GROSS DEBENTURE DEBT (b)				SINKING FUNDS ON HAND		BANK LOANS OUT- STANDING	CURRENT OPERATING SURPLUS OR DEFICIT
	DOMINION CENSUS		MUNICI- PALITY'S REPORT							SCHOOLS ONLY	PUBLIC UTILITIES ONLY	TOTAL (INCLUDING SCHOOLS AND PUBLIC UTILITIES)					
	1931	1941	1949	AMOUNT	PER CAPITA	AMOUNT	PER CAPITA	AMOUNT	AMOUNT	AMOUNT	AMOUNT	AMOUNT	PER CAPITA	AMOUNT	PER CAPITA	AMOUNT	AMOUNT
ONTARIO																	
1) Schreiber (Twp.).....	1,113	1,281	1,800	\$ 817,549	\$ 454	\$ 41,980	\$ 23.32	\$ 39,073	\$ 9,025	\$ 11,753	\$ 46,163	\$ 82,083	\$ 45.60	\$ 13,170 ¹	\$ 7.31	\$ 6,405	\$ 585 D (1
2) Springfield (V.).....	379	451	447	205,466	460	8,093	18.11	8,272	688	2,668 ²	.....	2,668 ²	5.97	.....	.....	.....	479 S (2
3) Stayner (T.).....	1,042	1,085	1,221	853,946	699	35,874	29.38	33,603	4,233	12,437	.....	41,437	33.94	.....	.....	5,100	213 S (3
4) Stirling (V.).....	865	990	1,150	488,465	425	25,400	22.09	25,244	617 ³	9,027	30,000	44,960	39.10	.....	.....	.....	4,214 S (4
5) Stouffville (V.).....	1,105	1,253	1,571	804,217	512	32,368	20.60	32,494	188	14,053	.....	23,702	15.09	.....	.....	.....	222 S (5
6) Streetsville (V.).....	673	709	970	716,522	739	31,945	32.93	29,574	2,989 ⁴	15,799	4,564	148,863	153.47	.....	.....	.....	5,882 D (6
7) Sundridge (V.).....	.....	506	628 ⁹	245,488	391	12,506	19.91	11,777	1,693 ⁵	11,022	8,300	19,322	30.77	.....	.....	1,800	645 D (7
8) Sutton (V.).....	809	1,051	1,120 ⁸	806,937	720	37,119	33.14	37,089	7,729 ⁶	26,170	.....	36,170	32.29	4,000 ⁷	5.42	8,500	477 D (8
9) Tara (V.).....	491	495	487	282,306	580	16,773	34.44	16,977	54	61,000	.....	61,000	125.26	.....	.....	107	1,440 S (9
10) Tavistock (V.).....	1,042	1,066	1,085	626,041	577	26,295	24.24	26,301	1,034 ¹⁰	.....	.....	.....	.....	.....	.....	9,706	1,041 S (10
11) Teeswater (V.).....	805	819	863	405,127	469	21,359	24.75	20,590	1,644	.....	82,055	82,055	95.08	.....	.....	8,409	9,714 D (11
12) Thamesville (V.).....	754	828	913	575,412	630	29,194	31.98	27,772	3,299	92,600	.....	92,600	101.42	.....	.....	3,466	3,324 S (12
13) Thedford (V.).....	577	623	595	320,375	538	13,779	23.16	13,647	670	.....	4,481	4,481	7.53	.....	.....	1,149	1,843 S (13
14) Thessalon (T.).....	1,632	1,316	1,627 ²²	464,566	286	35,133	21.59	37,466	11,999 ¹¹	10,490	20,017	40,507	24.90	.....	.....	7,115	4,427 S (14
15) Thornbury (T.).....	739	838	960	535,345	558	34,549	35.99	33,351	1,918 ¹⁷	.....	35,456	49,236	51.29	14,493	15.10	29,405	3,694 S (15
16) Tottenham (V.).....	546	561	609	297,815	457	14,598	23.97	14,293	1,246	.....	14,317	14,317	23.51	.....	.....	.....	375 S (16
17) Tweed (V.).....	1,247	1,343	1,700	619,748	365	40,876	24.04	39,762	8,353	6,525	.....	60,354	35.50	.....	.....	41,604	5,839 S (17
18) Uxbridge (T.).....	1,506	1,406	1,677	1,125,500	671	49,536	29.54	47,324	4,346 ¹⁸	23,931	31,900	297,532	177.42	.....	.....	4,000	3,927 S (18
19) Vankleek Hill (T.).....	1,295	1,435	1,426	593,821	416	40,693	28.54	39,622	2,769	28,374 ¹⁹	.....	37,884 ¹⁹	26.57	.....	.....	.....	4,828 S (19
20) Victoria Harbour (V.)....	1,171	1,026	921 ¹²	413,625	449	18,672	20.27	17,267	5,652 ¹¹	.....	67,000	67,000	72.75	.....	.....	292	635 S (20
21) Waterdown (V.).....	924	910	1,208	1,015,442	841	30,817	25.51	29,967	5,241	58,156 ¹³	.....	58,156 ¹³	48.14	.....	.....	487	5,721 D (21
22) Waterford (V.).....	1,168	1,342	1,624	1,280,725	789	39,960	24.61	39,794	1,311	17,450	28,755	47,584	29.30	.....	.....	8,500	1,307 S (22
23) Watford (V.).....	956	1,076	1,077	598,125	555	27,689	25.71	27,874	740	.....	3,739	3,739	3.47	.....	.....	1,600	3,244 S (23
24) Webbwood (T.).....	468	415	376	191,369	509	10,149	26.99	8,273	5,154 ²⁰	4,780 ²¹	.....	4,780 ²¹	12.71	.....	.....	20	951 D (24
25) Wellington (V.).....	900	1,036	1,061	804,113	758	31,039	29.25	31,243	693	28,941	.....	28,941	27.28	.....	.....	4,000	419 S (25
26) West Lorne (V.).....	814	728	990	422,831	427	22,019	22.24	20,073	5,906	3,000	89,309	111,309	112.43	.....	.....	7,539	993 S (26
27) Westport (V.).....	737	726	686	354,168	516	15,705	22.89	16,218	3,639	.....	.....	.....	.....	.....	.....	200 ¹⁴	193 D (27
28) Wheatley (V.).....	724	785	982	653,500	665	28,622	29.15	28,153	4,714	.....	147,293	150,634	153.40	.....	.....	2,000	3,618 S (28
29) Whitney (Twp.).....	.....	1,398	1,526	1,216,059	797	71,440	46.82	67,342	4,843 ²³	64,200	108,493	192,200	125.95	.....	.....	12,000	364 S (29
30) Wiarton (T.).....	1,949	1,749	1,954	969,805	496	48,085	24.61	47,894	1,700	2,317	16,491	58,809	30.10	.....	.....	4,639	2,386 S (30
31) Winchester (V.).....	963	1,049	1,168	855,215	732	33,583	28.75	33,497	2,351	19,178	.....	41,028	35.13	.....	.....	.....	450 S (31
32) Woodbridge (V.).....	744	1,044	1,385	761,547	550	36,965	26.69	37,164	1,219 ¹⁵	156,762	50,090	217,806	157.26	.....	.....	10,000	3,304 D (32
33) Woodville (V.).....	414	394	406	195,394	481	9,184	22.62	9,038	673	7,054	.....	7,054	17.37	.....	.....	241	989 S (33
34) Wyoming (V.).....	482	523	658	170,048	258	13,833	21.02	13,518	832 ¹⁶	.....	.....	8,088	12.29	.....	.....	14,039	204 D (34

(a) STANDARD ASSESSMENT, MUNICIPALITIES 400 TO 2,000, \$500 PER CAPITA

(b) STANDARD DEBENTURE DEBT, MUNICIPALITIES 400 TO 2,000, \$100 PER CAPITA

(Twp.) Township.

(T.) Town.

(V.) Village.

(S) Surplus.

(D) Deficit.

(1) Excludes surplus of \$168 over actuarial requirements.

(2) Assumed from Town of Aylmer, \$2,668, High School debenture debt.

(3) After deducting reserve of \$280.

(4) After deducting reserve of \$1,419.

(5) After deducting reserve of \$1,000.

(6) After deducting reserve of \$615.

(7) Excludes surplus of \$2,075 over actuarial requirements.

(8) In addition 3,000 summer residents.

(9) In addition 650 summer residents.

(10) After deducting reserve of \$22.

(11) Fully covered by reserve.

(12) In addition 300 summer residents.

(13) Includes \$11,200 assumed from Twp. of East Flamboro, for the Waterdown and East Flamboro High School.

(14) Separate School Board.

(15) After deducting reserve of \$1,300.

(16) After deducting reserve of \$100.

(17) After deducting reserve of \$187.

(18) After deducting reserve of \$3,035.

(19) Including \$12,445 Separate School debenture debt.

(20) After deducting reserve of \$1,844.

(21) Separate School debenture debt.

(22) Excludes inmates of public institutions.

(23) After deducting reserve of \$13,868.

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MUNICIPALITY	POPULATION			ASSESSED VALUE FOR TAXATION (a)		TAXES LEVIED		TAX COLLEC- TIONS	TAX ARREARS (NOT INCL. TAX SALE LANDS OR CERTIFICATES)	GROSS DEBENTURE DEBT (b)				SINKING FUNDS ON HAND		BANK LOANS OUT- STANDING	CURRENT OPERATING SURPLUS OR DEFICIT
	DOMINION CENSUS		MUNICI- PALITY'S REPORT							SCHOOLS ONLY	PUBLIC UTILITIES ONLY	TOTAL (INCLUDING SCHOOLS AND PUBLIC UTILITIES)					
	1931	1941	1949	AMOUNT	PER CAPITA	AMOUNT	PER CAPITA	AMOUNT	AMOUNT	AMOUNT	AMOUNT	AMOUNT	PER CAPITA	AMOUNT	PER CAPITA	AMOUNT	AMOUNT
NEW BRUNSWICK (Towns)																	
1) Grand Falls.....	1,557	1,806	1,806 *	\$ 2,058,600	\$ 1,140	\$ 59,775	\$ 33.10	\$ 57,537	\$ 18,594 ²²	\$	\$	\$ 252,000	\$ 139.53	\$ 44,457	\$ 24.62	\$ 19,050	\$ 1 (1)
2) Hartland.....	907	847	847 *	631,200	745	29,338	34.63	30,376	7,043 ²¹	13,000	.....	66,500	78.51	.....	.....	.....	1 (2)
3) Marysville.....	1,512	1,651	1,651 *	599,445	363	89,199	54.03	87,660	12,801 ²⁰	13,500	.....	433,323	262.46	.....	.....	5,844	1 (3)
4) Milltown.....	1,735	1,876	2,000	1,010,800	505	77,733	38.87	74,193	7,001	26,000	.....	191,000	95.50	36,891	18.45	.....	1,257 D (4)
5) Port Elgin (V.).....	737	681	681 *	430,500	632	25,762	37.83	23,413	3,597	.....	.....	2,450	3.60	.....	.....	500	1 (5)
6) Rothesay (V.).....	515	529	529 *	932,650	1,763	36,988	69.92	37,506	2,158 ¹⁹	.....	.....	80,000	151.23	42,714	80.74	670	1 (6)
7) St. Andrews.....	1,207	1,167	1,300	1,093,150	841	57,721	44.40	57,386	6,106 ²³	5,100	80,000	257,100	197.77	124,429	95.71	.....	1,027 D (7)
8) St. George.....	1,087	1,169	1,169 *	480,520	411	52,613	45.01	39,444	24,740	.....	.....	198,000	169.38	.....	.....	.....	1 (8)
9) St. Leonard.....	952	1,095	1,200	856,425	714	28,247	23.54	21,354	11,852 ²⁴	.....	.....	9,700	8.08	2,344	1.95	.....	1,863 S (9)
10) Sunny Brae.....	1,364	1,368	3,000	937,310	312	43,810	14.60	38,516	22,348	.....	200,500	200,500	66.83	48,438	16.15	1,000	978 S (10)
NOVA SCOTIA (Towns)																	
11) Annapolis Royal.....	739	782	900	407,249	452	26,917	29.91	25,820	5,201 ²	.....	22,500	67,950	75.50	51,550	57.28	36,053	1,439 D (11)
12) Berwick.....	837	962	941	394,350	419	27,984	29.74	27,450	3,589 ³	11,000	3,000	14,000	14.88	.....	.....	21,000	457 S (12)
13) Bridgetown.....	1,126	1,020	1,020	1,804,980	1,770	34,889	34.20	34,820	831 ⁴	11,000	27,000	111,800	109.61	.....	.....	785	2,636 D (13)
14) Canso.....	1,575	1,418	1,418	311,045	219	29,353	20.70	27,148	5,185 ⁵	.....	25,000	81,000	57.12	26,119	18.42	4,282	259 S (14)
15) Clarke's Harbour.....	907	887	887	274,925	310	18,061	20.36	16,360	3,461 ⁶	600	.....	6,500	7.33	2,810	3.17	.....	3,426 S (15)
16) Hantsport.....	713	907	907	685,377	756	40,777	44.96	39,886	2,553 ⁷	4,000	47,500	80,100	88.31	24,904	27.46	12,073	3,960 S (16)
17) Joggins.....	1,000	1,109	1,109	96,500	870	11,133	10.04	11,014	1,569	.....	.....	.....	.....	.....	.....	20,000	536 S (17)
18) Lockport.....	973	1,084	1,084	415,445	383	30,618	28.25	27,303	12,741 ⁸	4,000	.....	18,500	17.07	.....	.....	106,841	3,944 S (18)
19) Louisburg.....	971	1,012	1,012	306,235	303	24,234	23.95	23,859	14,103 ⁹	6,000	.....	6,000	5.93	6,427	6.35	3,434	1,433 D (19)
20) Mahone Bay.....	1,065	1,025	1,025	427,775	417	30,193	29.46	25,469	8,420 ¹⁰	.....	204,800	320,900	313.07	29,179	28.47	4,590	551 D (20)
21) Middleton.....	904	1,172	1,172	568,475	485	39,513	33.71	38,898	2,792 ¹¹	.....	26,500	157,700	134.56	107,554	91.77	194,303	2,305 S (21)
22) Mulgrave.....	975	1,057	1,057	502,175	475	24,582	23.26	25,191	7,165 ¹²	.....	.....	.....	.....	.....	.....	15,571	309 S (22)
23) Oxford.....	1,133	1,297	1,297	517,630	399	34,576	26.66	33,410	4,646 ¹³	.....	14,700	43,600	33.62	15,346	11.83	1,954	4,832 S (23)
24) Parrsboro.....	2,455	1,971	1,971	529,608	269	47,487	24.09	42,940	11,346 ¹⁴	20,000	55,000	161,800	82.09	66,933	33.96	7,951	2,063 D (24)
25) Port Hawkesbury.....	1,011	1,031	1,031	328,725	319	16,865	16.36	13,926	9,781 ¹⁵	.....	16,000	35,000	33.95	18,101	17.56	6,132	2,228 D (25)
26) Shelburne.....	1,474	1,605	1,605	1,761,275	1,097	47,473	29.58	46,859	10,479 ¹⁶	70,500	.....	104,000	64.80	18,152	11.31	60,060	1,050 S (26)
27) Stewiacke.....	803	961	961	334,390	348	21,008	21.86	17,854	4,166 ¹⁷	.....	.....	3,500	3.64	.....	.....	59,993	3,643 S (27)
28) Wolfville.....	1,818	1,944	1,944	904,113	465	80,386	41.35	78,848	4,521 ¹⁸	18,000	157,500	305,600	157.20	49,153	25.28	77	2,304 S (28)
PRINCE EDWARD ISLAND (Towns)																	
29) Alberton.....	590	554	600	408,715	681	3,262	5.44	3,261	1,429 ²⁵	.....	3,000	3,000	5.00	914	1.52	.....	424 S (29)
30) Georgetown.....	812	769	900	204,000	227	1,468 ²⁶	1.63	1,468	600	.....	.....	10,000	11.11	.....	.....	500	537 S (30)
31) Kensington (1947).....	612	767	850	631,650	743	4,606 ²⁶	5.42	4,606	600	.....	.....	2,000	2.35	1,767	2.08	.....	1 (31)
32) Montague.....	803	769	853	641,900 ²⁸	752	2,996 ²⁶	3.51	2,996	4,712	.....	.....	6,740	7.90	.....	.....	.....	1,069 D ³⁰ (32)
33) Souris.....	1,063	1,114	1,100	371,000	337	7,031 ²⁶	6.39	7,031	4,855	.....	10,000	11,000	10.00	8,950 ²⁷	8.14	.....	1,184 S (33)

(a) STANDARD ASSESSMENT, MUNICIPALITIES 400 TO 2,000, \$500 PER CAPITA

- (V.) Village.
 (S) Surplus. (D) Deficit.
 (c) Includes poll taxes, but excludes amounts in lieu of income tax, bank tax and C.N.R. grant.
 (d) Not including school taxes.
 ¶ Not including Provincial grants.
 * 1941 Census.
 (1) Information not available.
 (2) After deducting reserve of \$1,213.

- (3) After deducting reserve of \$500.
 (4) After deducting reserve of \$296.
 (5) After deducting reserve of \$6,288.
 (6) After deducting reserve of \$510.
 (7) After deducting reserve of \$1,499.
 (8) After deducting reserve of \$2,793.
 (9) After deducting reserve of \$410.
 (10) After deducting reserve of \$518.
 (11) After deducting reserve of \$2,245.

(b) STANDARD DEBENTURE DEBT, MUNICIPALITIES 400 TO 2,000, \$100 PER CAPITA

- (12) After deducting reserve of \$1,441.
 (13) After deducting reserve of \$150.
 (14) After deducting reserve of \$2,899.
 (15) After deducting reserve of \$954.
 (16) After deducting reserve of \$320.
 (17) After deducting reserve of \$811.
 (18) After deducting reserve of \$2,329.
 (19) After deducting reserve of \$409.
 (20) After deducting reserve of \$5,475.

- (21) After deducting reserve of \$500.
 (22) After deducting reserve of \$7,846.
 (23) After deducting reserve of \$2,034.
 (24) After deducting reserve of \$2,075.
 (25) After deducting reserve of \$292.
 (26) Collections shown in absence of tax levy.
 (27) Excludes surplus of \$3,500.
 (28) 1947 assessment.
 (30) Cash deficit.

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(Information from official and other reliable sources, but not guaranteed)

FINANCIAL STATISTICS—NEWFOUNDLAND MUNICIPALITIES—MARCH 31, 1949

MUNICIPALITY	POPULATION	TAXES COLLECTED 1948-49	LICENSES AND PERMITS	NEWFOUNDLAND GOVERNMENT GRANTS	TAX ARREARS	DEBENTURE DEBT	FLOATING DEBT— LOANS	CURRENT OPERATING SURPLUS OR DEFICIT	
		\$	\$	\$	\$	\$	\$	\$	
1) Badger's Quay - Valleyfield - Pool's Island.....	818	1,841	64	14,553	420	.....	.....	811 S	(1
2) Belleoram.....	645	1,104	102	1,257	382	.....	950	812 D	(2
3) Carbonear ¹	3,472	993	7	18,651	299	.....	.....	8,523 S	(3
4) Channel - Port aux Basques.....	2,178	4,146	1,677	39,240	1,450	.....	1,350	9,242 S	(4
5) Corner Brook East ²	3,247	2,364	.....	2,723	?	.....	.....	2,962 S	(5
6) Corner Brook West.....	5,464	30,489 ³	954	22,388	1,337	1,300	.....	4,400 S	(6
7) Curling.....	1,264	5,236	3,463	13,728	5,102	.....	3,370	3,112 S	(7
8) Fortune.....	909	1,040	295	11,658	146	.....	.....	2,932 S	(8
9) Grand Bank.....	2,329	2,641	950	15,321	594	.....	.....	2,770 S	(9
10) Harbour Grace.....	2,065	1,919	504	14,222	330	.....	12,631	5,851 S	(10
11) Lewisporte.....	821	14,249	182	6,686	4,202	.....	28,450	15,291 S	(11
12) Placentia.....	1,418	5,211	651	1,940	4,341 ⁴	.....	8,685	554 S	(12
13) St. Anthony.....	946	1,322	429	11,702	330	.....	.....	6,365 S	(13
14) St. John's *.....	42,000	731,359 ⁵	16,227	30,006 ⁶	14,920 ⁷	2,376,792 ¹¹	147,419	27,839 D ⁸	(14
15) Springdale - South Brook.....	1,103	1,931	39	767	3,794 ⁹	.....	.....	1,114 S	(15
16) Wesleyville.....	1,561	2,510	.....	8,789	1,298	.....	1,500	1,100 D	(16
17) Windsor.....	2,772	7,081	1,549	15,408	5,324 ¹⁰	.....	2,950	3,058 S	(17

* For year ending December 31, 1948.

(1) Incorporated October 6, 1948.

(2) Incorporated October 1, 1948.

(3) Not including water rate of \$8,332.

(4) After deducting reserve of \$275.

(5) Includes:

City tax and general rent tax.....	\$541,291
Stock tax.....	130,128
Vacant land tax.....	2,953
Special taxes.....	56,987
	<u>\$731,359</u>

(6) In substitution for motor vehicles license fees and grant for Bowring Park formerly received by council.

(7) After deducting reserve of \$173,127.

(8) Includes waterworks operations—revenues, \$110,499; expenditures, \$56,944 (maintenance only).

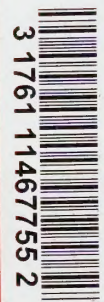
(9) After deducting reserve of \$500.

(10) After deducting reserve of \$450.

(11) Gross debt, \$2,465,000; sinking funds, \$88,208.

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